

Annual Report of Territorial Accounts

Fiscal Year
1984-85



Northwest
Territories Canada





Nahanni National Park is a UNESCO selected world heritage site noted for its unique geology and unusual northern sights such as orchids and hot springs. Legends, myths and rumours of lost gold are part of the mystique of Nahanni country and mysterious place names such as Devil's Gate, Headless and Funeral mountain ranges, Secret Lakes and Sunblood Mountains add to it. The area is the former territory of the Kaska tribe of the Nahanni Dene who often traded with and adopted many customs from the coastal Tahltan and Tlingit.

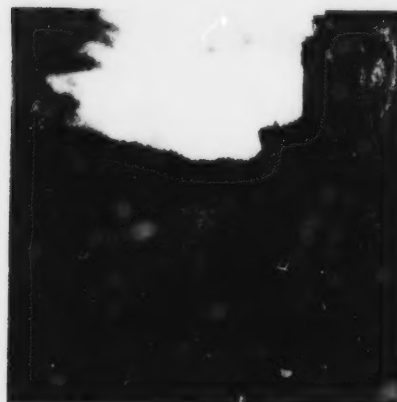


Photo by John Lockyer



TERRITORIAL ACCOUNTS
OF THE
NORTHWEST TERRITORIES
FOR THE YEAR ENDED MARCH 31ST
1985

HONOURABLE TOM BUTTERS
Minister of Finance

John H. Parker
Commissioner of the Northwest Territories

Sir: The undersigned has the honour to present the Territorial Accounts of the Northwest Territories in accordance with Section 23 of the Northwest Territories Act, R.S.C. 1970, c.N-22 and Section 45 of the Financial Administration Act for the fiscal year ended March 31, 1985.

Tom Butters
Minister of Finance

Department of Finance,
Yellowknife, N.W.T.
November 25, 1985.

ANNUAL FINANCIAL REPORT OF THE GOVERNMENT OF THE NORTHWEST TERRITORIES

Table of Contents

	Page
SECTION I: AUDITOR'S REPORT	9
SECTION II: FINANCIAL STATEMENTS	
Statement of Assets and Liabilities	12
Statement of Revenues and Expenditures	13
Statement of Surplus	14
Statement of Changes in Financial Position	15
Notes to Financial Statements	16
Schedule A — Schedule of Revenues	24
Schedule B — Schedule of Expenditures	26
SECTION III: SUPPLEMENTARY SCHEDULES TO THE FINANCIAL STATEMENTS (unaudited)	
Schedules of Revenues and Expenses	
Schedule 1 — Schedule of Revenues by Department	28
Schedule 2 — Schedule of Expenditures by Activity	37
Schedule 3 — Schedule of Grants and Contributions by Department	44
Schedule 4 — Schedule of Special Warrants by Activity	48
Schedules of Long Term Debt and Receivables	
Schedule 5 — Schedule of Debenture Loans Receivable from Municipalities	58
Schedule 6 — Schedule of Debenture Loans Receivable from School Districts	66
Schedule 7 — Schedule of Other Long Term Receivables	67
Schedule 8 — Schedule of Loans Payable to Canada	69
Schedule 9 — Schedule of Loans Payable to Canada Mortgage and Housing Corporation	71
Other Schedules	
Schedule 10 — Schedule of Write-offs	72
Schedule 11 — Schedule of Funds and Surplus	73
Schedule 12 — Schedule of Outstanding Travel Advances	74
Schedule 13 — Schedule of Disposition of 1983/84 Accrued Liabilities	76
SECTION IV: SUPPLEMENTARY FINANCIAL STATEMENTS	
Legislative Assembly Retiring Allowances Fund (audited)	79
Northwest Territories Liquor Commission (audited)	87
Workers' Compensation Board (audited)	95
Northwest Territories Housing Corporation (audited)	105
Public Trustee for the Northwest Territories (audited)	119
Business Loans and Guarantees Fund (unaudited)	127
Students Loan Fund (unaudited)	129
Petroleum Products Revolving Fund (unaudited)	131
Schedule of Other Revolving Fund Inventories (unaudited)	135

SECTION I

AUDITOR'S REPORT



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

The Council of the Northwest Territories

I have examined the statement of assets and liabilities of the Government of the Northwest Territories for the year ended March 31, 1985 and the statements of revenues and expenditures, surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements give a true and fair view of the affairs of the Territories as at March 31, 1985 and its revenues and expenditures and the changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 1 to the financial statements applied, except for the prospective change in the basis of accounting for employee leave and termination benefits as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

I further report that, in my opinion, proper books of account have been kept by the Territories, the financial statements are in agreement therewith and the transactions that have come under my notice have, in all significant respects, been within the statutory powers of the Territories.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
July 23, 1985

SECTION II

FINANCIAL STATEMENTS

GOVERNMENT OF THE NORTHWEST TERRITORIES
Statement of Assets and Liabilities
as at March 31, 1985

<u>ASSETS</u>			<u>LIABILITIES AND SURPLUS</u>		
	1985 (thousands of dollars)	1984 (thousands of dollars)		1985 (thousands of dollars)	1984 (thousands of dollars)
Current			Current liabilities		
Cash and short-term deposits	\$ 26,960	\$ 16,448	Accounts payable and accrued liabilities (note 10)	\$ 53,492	\$ 47,426
Accounts receivable (note 3)	43,819	51,793	Unapplied balances of advances from Canada and others	955	777
Prepaid expenditures	459	32	Current portion of long-term liabilities	5,043	1,482
Inventories (note 4)	22,835	21,011		59,490	49,685
Advance to Northwest Territories Housing Corporation (note 5)	2,210	6,000			
	96,283	95,284	Long-term liabilities (note 11)	11,377	14,399
Long-term receivables					
Loans receivable (note 6)	19,417	21,009	Business Loans and Guarantees Fund (note 8)	9,000	8,000
Due from Canada (note 7)	—	3,839	Students Loan Fund (note 9)	3,750	2,250
	19,417	24,848	Surplus	41,336	53,358
Business Loans and Guarantees Fund (note 8)	7,390	6,390		124,953	127,692
Students Loan Fund (note 9)	1,863	1,170	Trust liabilities	3,641	3,458
Fixed assets, at a nominal value of one dollar	—	—		<u>\$128,594</u>	<u>\$131,150</u>
	124,953	127,692			
Trust assets	3,641	3,458			
	<u>\$128,594</u>	<u>\$131,150</u>			

Approved:

John H. Parker
Commissioner

J.F. Nelson
Comptroller General

Eric Nielsen
Deputy Minister of Finance

GOVERNMENT OF THE NORTHWEST TERRITORIES
Statement of Revenues and Expenditures
for the year ended March 31, 1985

	1985		1984
	Main Estimates (Note 12)	Actual	Actual
	(thousands of dollars)		
Operations and maintenance			
Revenues (schedule A)	\$ 442,448	\$ 448,336	\$ 429,004
Expenditures (schedule B)	<u>439,692</u>	<u>439,374</u>	<u>413,282</u>
Excess of revenues over expenditures	<u>2,756</u>	<u>8,962</u>	<u>15,722</u>
Capital			
Revenues (schedule A)	84,854	93,705	86,247
Expenditures (schedule B)	<u>83,902</u>	<u>96,411</u>	<u>73,490</u>
Excess of revenues over expenditures (expenditures over revenues)	<u>952</u>	<u>(2,706)</u>	<u>12,757</u>
Projects for Canada and others			
Recoveries	27,109	23,633	23,314
Expenditures	<u>27,109</u>	<u>23,633</u>	<u>23,314</u>
	<u>—</u>	<u>—</u>	<u>—</u>
Excess of revenues over expenditures before extraordinary item	3,708	6,256	28,479
Extraordinary item — Provision for employee leave and termination benefits (note 2)	<u>—</u>	<u>(15,778)</u>	<u>—</u>
Excess of revenues over expenditures (expenditures over revenues) for the year	<u>\$ 3,708</u>	<u>\$ (9,522)</u>	<u>\$ 28,479</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Statement of Surplus
for the year ended March 31, 1985

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Balance at beginning of the year	\$ 53,358	\$ 27,179
Excess of revenues over expenditures (expenditures over revenues) for the year	(9,522)	28,479
Transfer to:		
Business Loans and Guarantees Fund (note 8)	(1,000)	(1,000)
Students Loan Fund (note 9)	(1,500)	(1,300)
Balance at end of the year	<u><u>\$ 41,336</u></u>	<u><u>\$ 53,358</u></u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Statement of Changes in Financial Position
for the year ended March 31, 1985

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Working capital derived from		
Excess of revenues over expenditures (expenditures over revenues) for the year	\$ (9,522)	\$ 28,479
Items not affecting working capital		
Provisions for doubtful accounts and write-offs	2,271	3,251
Long-term portion of other loans receivable	—	(3,497)
Provision for employee leave and termination benefits	<u>15,778</u>	<u>—</u>
	8,527	28,233
 Increase in long-term portion of the operating grant refundable to Canada	 4,481	 2,551
Repayment of loans — municipalities and school districts	2,061	1,149
Repayment of other loans receivable	749	45
Repayment of business loans	2,594	1,461
Repayment of student loans	<u>45</u>	<u>—</u>
	18,457	33,439
 Working capital applied to		
Loans to municipalities	2,384	2,910
Other loans receivable	298	—
Business loans	3,594	2,737
Student loans	1,545	1,300
Repayment of loans from Canada	13,438	1,593
Repayment of loans from Canada Mortgage and Housing Corporation	961	143
Reduction in employee leave and termination benefits	<u>5,043</u>	<u>—</u>
	27,263	8,683
 Increase (decrease) in working capital	 (8,806)	 24,756
Working capital at beginning of the year	<u>45,599</u>	<u>20,843</u>
Working capital at end of the year	<u>\$ 36,793</u>	<u>\$ 45,599</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Notes to Financial Statements
for the year ended March 31, 1985

1. Accounting policies

Financial statements

These financial statements have been prepared in accordance with Section 23 of the Northwest Territories Act, R.S.C. 1970, c. N-22, and Section 45 of the Financial Administration Act (N.W.T.) and include the assets, liabilities and net income of the Northwest Territories Liquor Commission, and the assets, liabilities, profits and losses of revolving funds.

The financial statements of the Northwest Territories Housing Corporation, the Legislative Assembly Retiring Allowances Fund (N.W.T.) and the Workers' Compensation Board (N.W.T.) have not been consolidated and have been reported upon separately. The cost of operations of the Northwest Territories Housing Corporation is reflected in these financial statements to the extent of contributions and grants payable, as is the case with the Government's contributions to the Legislative Assembly Retiring Allowances Fund. The income of the Fund arising from the Government's and voluntary contributions of members is retained by the Fund to meet the future benefits payable to members of the Legislative Assembly and is, therefore, not reflected in these financial statements. The income of the Workers' Compensation Board (N.W.T.) is retained by the Board to provide stability to the industry classes rating structure and is therefore not reflected in these financial statements.

Prepaid expenditures

Prepaid expenditures consist of the unexpended portion of advances made under contractual agreements for work to be performed by third parties on behalf of the Government and which are incomplete at the end of the year.

Inventories

Inventories are valued at cost and consist of bulk fuel products, liquor, arts and crafts products and materials and supplies held in revolving funds. Materials and supplies are charged to expenditures at the time of issuance from inventory.

Fixed assets

Fixed assets, consisting of roads, bridges, ferries, buildings, public works, land, equipment and vehicles, are charged to expenditures at the time of acquisition or construction. Fixed assets are shown on the statement of assets and liabilities at a nominal value of one dollar.

Trust accounts

Trust accounts represent funds held under the administration of the Public Administrator, the Supreme and Territorial Courts, and correctional institutions, and comprise cash and term deposits, investments at cost, real estate at assessed value for tax purposes, and sundry assets recorded at a nominal value of one dollar. Transactions are recorded on a cash basis.

Grants from Canada

Operating and capital grants are negotiated annually with Canada and are receivable in monthly instalments. Periodic adjustments, as they become known, are made to the operating grants for income tax collections, Established Programs Financing contributions and operating revenues collected by the Government which are more or less than the estimated amounts used to determine the operating grant for the fiscal year.

Income taxes

Income taxes, levied under the Income Tax Act, are collected by Canada under a tax collection agreement and are remitted in monthly instalments. The remittances are based on estimates for the taxation year, which are periodically adjusted until the income tax assessments for that year are completed. The remittances for the taxation year are recognized as revenues of the fiscal year in which they are received, together with known adjustments arising in that fiscal year.

Transfer payments

Established Programs Financing contributions are received from Canada in accordance with the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977. Expenditures are also recovered from Canada under specific cost-sharing agreements. The amounts are recorded as recoverable in the year in which the expenditures are incurred.

Other revenues

Other revenues are recorded on an accrual basis except for certain revenues assessed on a calendar year basis which are recognized in the fiscal year in which that calendar year ends.

Projects for Canada and others

The Government undertakes projects for Canada and others for which it usually receives accountable advances. Expenditures are recorded as recovered from the advances in the year that the expenditures are incurred. Any unapplied balances of the advances are recorded as current liabilities, and expenditures in excess of advances, are recorded as current assets.

Operations, maintenance and capital expenditures

Operations, maintenance and capital expenditures are recorded on an accrual basis. Teachers' annual salaries earned over the ten-month school year are calculated and paid on a twelve-month basis and recorded when paid.

Pensions

Contributions are made by the Government and its employees to the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both employees and the Government. These contributions represent the total liability of the Government and are recognized in the accounts on a current basis. The Government also makes contributions for members of the Legislative Assembly to the Legislative Assembly Retiring Allowances Fund which are recognized on a current basis.

2. Change in accounting policy

During the year the Government adopted an accrual basis of accounting for employee leave and termination benefits. As a result of this change the excess of revenues over expenditures for the year has decreased by \$15,778,000, and working capital has decreased by \$5,043,000. This change has been applied prospectively because the amount to be accrued at the end of the previous year could not be reasonably determined. The amount of \$15,778,000 has been allocated as follows:

	(thousands of dollars)
Northwest Territories Liquor Commission	\$ 102
Petroleum Products Revolving Fund	138
Remaining Government	15,538
	<u>\$ 15,778</u>

3. Accounts receivable

	1985	1984
	(thousands of dollars)	
Due from Canada under cost-shared agreements	\$ 25,116	\$ 32,341
Revolving funds		
Petroleum, oil and lubricants, net of allowance for doubtful accounts of \$2,250,000 (1984 — \$2,483,000)	7,866	6,357
Other	397	348
	<u>8,263</u>	<u>6,705</u>

Current portion of long-term receivables	2,821	2,592
Due from Northwest Territories Housing Corporation	982	495
Accrued interest	2,031	1,729
Other, net of allowance for doubtful accounts \$1,602,000 (1984 — \$790,000)	4,606	7,931
	<u>\$ 43,819</u>	<u>\$ 51,793</u>

During the year, uncollectable accounts of \$55,000 (1984 — \$217,000) were written off with proper authority.

4. Inventories

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Petroleum, oil and lubricants	\$ 17,963	\$ 17,088
Liquor	3,594	2,751
Other	1,278	1,172
	<u>\$ 22,835</u>	<u>\$ 21,011</u>

5. Advance to Northwest Territories Housing Corporation

Under Section 19 of the Northwest Territories Housing Corporation Act, the Government makes contributions and grants, from funds appropriated, to meet the operating, maintenance and capital costs of the Corporation. A financial agreement between the Government and the Corporation refers to the funding provided by the Government and directs the manner in which the funds are to be accounted for.

As at March 31, 1985 the Government had contributed \$778,000 (1984 — \$1,354,000) more than was required to meet the Corporation's operating costs. In addition, \$2,489,000 of capital contributions had not been spent by the Corporation and may be used to complete projects in progress at year end. Surplus operating and capital funds may be refunded, at the request of the Government, under terms of the financial agreement.

Furthermore, in March 1984, the Government advanced the Housing Corporation \$6,000,000 to finance operations and capital projects pending determination of Canada Mortgage and Housing Corporation (C.M.H.C.) sharing the funding of project cost overruns. As at March 31, 1985, \$3,790,000 of this advance had been recovered from contributions paid by the Government in 1985 with the balance of \$2,210,000 to be recovered from contributions payable by the Government in 1986.

6. Loans receivable

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Loans to municipalities and school districts, due in varying annual amounts to the year 2005, bearing interest at rates between 5¾% and 18¾%.	\$ 19,270	\$ 18,813
Other loans, due in monthly or annual instalments to the year 1994, bearing interest at rates between 0% and 10%, net of allowance for doubtful accounts of \$1,464,000 (1984 — nil)	2,968	4,788
	<u>22,238</u>	<u>23,601</u>
Less current portion, included in accounts receivable	2,821	2,592
	<u>\$ 19,417</u>	<u>\$ 21,009</u>

7. Due from (to) Canada

The following amounts are due from (to) Canada pursuant to the Financial Agreement between the Northwest Territories and Canada:

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Operating grant per agreement with Canada	\$ 301,105	\$ 266,489
Adjustments for:		
Income tax collections	(4,644)	(4,209)
EPF contributions	695	1,424
Operating revenues	(8,784)	—
Increased health care costs	—	3,200
Per schedule of revenues	<u>288,372</u>	<u>266,904</u>
Received from Canada	<u>292,874</u>	<u>272,039</u>
Net decrease in due from Canada	<u>(4,502)</u>	<u>(5,135)</u>
Due from (to) Canada		
At beginning of the year	<u>3,629</u>	<u>8,764</u>
At end of the year	<u>\$ (873)</u>	<u>\$ 3,629</u>

Details of the amounts due from (to) Canada follow:

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Current		
Adjustments for:		
Income tax collections — 1983	\$ (489)	\$ (347)
EPF contributions — 1983	1,042	137
Operating revenues — 1985	<u>(784)</u>	<u>—</u>
Included in accounts payable and accrued liabilities (note 10)	<u>(231)</u>	<u>(210)</u>
Long-term		
Adjustments for:		
Income tax collections — 1984	(2,014)	2,141
EPF contributions		
1984	145	1,034
1985	<u>1,227</u>	<u>664</u>
Included in:		
long-term liabilities (note 11)	(642)	—
long-term receivables	<u>—</u>	<u>3,839</u>
	<u>\$ (873)</u>	<u>\$ 3,629</u>

8. Business Loans and Guarantees Fund

The business loans program is operated under the authority of the Business Loans and Guarantees Act which established a ceiling of \$9 million for business loans and guarantees up to March 31, 1985 to be increased by \$1 million in each of the next two years to a maximum of \$11 million by March 31, 1987. Interest earnings are credited to general revenues (interest income) and provisions for doubtful loans are charged to expenditures (Economic Development and Tourism).

The loan fund of \$9,000,000 (1984 - \$8,000,000) comprises:

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Loans receivable	\$ 6,136	\$ 6,527
Less provision for doubtful accounts	<u>1,610</u>	<u>1,610</u>
	4,526	4,917
Cash committed in support of guarantees outstanding (note 15)	88	171
Cash available for loans and guarantees	<u>2,776</u>	<u>1,302</u>
Total fund assets	7,390	6,390
Funds to be made available on write-offs of doubtful accounts	<u>1,610</u>	<u>1,610</u>
Loan fund balance	<u>\$ 9,000</u>	<u>\$ 8,000</u>

The loans are payable in instalments to the year 1998 and bear interest at rates between 9% and 16%.

9. Students Loan Fund

The Students Loan Fund was established in 1983 and is operated under the authority of the Student Financial Assistance Act which established a ceiling of \$3.75 million for the aggregate principal of student loans outstanding up to March 31, 1985 to be increased in each of the next two years to a maximum of \$7.15 million by March 31, 1987. Interest, when earned, will be credited to general revenues (interest income) and provision for doubtful or forgivable loans will be charged to expenditures (Education).

Interest begins on these loans six months after the borrower ceases to be a full-time student at a rate that is one percent less than the prime rate, as determined and published by the Bank of Canada. The Commissioner may grant remission of these loans, in whole or in part, where conditions of employment within the Northwest Territories are complied with, as stipulated in the regulations.

The loan fund of \$3,750,000 (1984 - \$2,250,000) comprises:

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Loans receivable	\$ 3,378	\$ 1,864
Less provisions for loan remissions and doubtful accounts	<u>1,887</u>	<u>1,080</u>
	1,491	784
Cash available for new loans	<u>372</u>	<u>386</u>
Total fund assets	1,863	1,170
Funds to be made available on remissions of loans and write-offs of accounts	<u>1,887</u>	<u>1,080</u>
Loan fund balance	<u>\$ 3,750</u>	<u>\$ 2,250</u>

10. Accounts payable and accrued liabilities

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
Accounts payable, paid in April	\$ 25,985	\$ 21,593
Accrued liabilities, paid or accrued after April	16,105	16,598
Other liabilities, payroll deductions, contractors' holdbacks, etc.	11,171	9,025
Current portion of operating grant refundable to Canada (note 7)	231	210
	<u>\$ 53,492</u>	<u>\$ 47,426</u>

11. Long-term liabilities

	<u>1985</u>	<u>1984</u>
	(thousands of dollars)	
(a) Allowance for employee leave and termination benefits (note 2). Includes the Government's liability for earned annual vacation, furlough leave and leave in lieu of overtime pay as at March 31, 1985 and an estimate for termination, retirement and removal benefits, as at that date, payable upon termination of employment.	\$ 15,778	\$ —
(b) Operating grant refundable to Canada (note 7)	642	—
(c) Loans from Canada Loans outstanding at March 31, 1984 wholly repaid during the year	—	14,777
(d) Loans from Canada Mortgage and Housing Corporation Loans outstanding at March 31, 1984 wholly repaid during the year	—	1,104
	<u>16,420</u>	<u>15,881</u>
Portion included in current liabilities		
(a) Allowance for employee leave and termination benefits	5,043	—
(b) Loans from Canada	—	1,339
(c) Loans from Canada Mortgage and Housing Corporation	—	143
	<u>5,043</u>	<u>1,482</u>
	<u>\$ 11,377</u>	<u>\$ 14,399</u>

12. Main Estimates

The Main Estimates comparative figures are from the Main Estimates tabled in the Legislative Assembly on February 6, 1984, and represent the Government's fiscal plan for the year. As a consequence, these figures do not reflect changes arising from the tabling of Supplementary Estimates for the year.

13. Legislative Assembly Retiring Allowances Fund

During the year the Government made contributions of \$385,000, including \$320,000 provided for in 1984, to the Legislative Assembly Retiring Allowances Fund independently administered by an insurance company. The contributions are for past service and are intended to fund allowances and benefits earned by members of the Legislative Assembly from the commencement date of the fund on October 1, 1979. The Government is responsible for any actuarial deficiency in the Fund.

An actuarial valuation of the Fund as at April 1, 1984 indicated a surplus of \$332,000, based on the mean of the cost and market values of the Fund. The actuary recommended that the surplus be used to provide for prior service pensions in respect of service between March 10, 1975, which was the date of the first fully elected Legislative Assembly, and the commencement date of the Fund on October 1, 1979. It is intended that the surplus be used in 1985-86 to fund new pensions following amendments to the Legislative Assembly Retiring Allowances Act.

14. Commitments

The Government leases office space and staff accommodation under the terms of long-term lease agreements. Lease payments for which the Government is committed are as follows:

	(thousands of dollars)
1986	\$ 8,752
1987	8,532
1988	8,164
1989	7,592
1990	6,285
1991-1998	23,240
	<u>\$ 62,565</u>

15. Contingencies

(a) The Government has guaranteed the following:

	(thousands of dollars)
Loans payable by the Northwest Territories Housing Corporation	\$101,998
Accumulated equity, leasehold improvements and increases in market values in "employee lease option plan"	504
Loans by chartered banks to businesses (note 8)	88
Other loans	86
	<u>\$102,676</u>

(b) Pending and threatened litigation may involve the Government in potential losses of about \$972,000.

16. Comparative figures

Certain comparative figures have been reclassified for 1984 to conform with financial statement presentation adopted for the current year.

The comparative figures for the Main Estimates and the 1984 expenditures of departments affected by the consolidation of the training function during the year in the Department of Education have not been reclassified. This consolidation occurred after the 1985 fiscal plan had been approved. Had these comparative figures been reclassified they would have been restated in the schedule of expenditures as follows:

	As reported	Increase (decrease)	As restated
	(thousands of dollars)		
(a) Main Estimates			
Education	\$ 78,158	\$ 8,123	\$ 86,281
Local Government	35,744	(194)	35,550
Social Services	34,412	(35)	34,377
Northwest Territories Housing Corporation	31,237	(86)	31,151
Economic Development and Tourism	20,242	(5,110)	15,132
Personnel	15,679	(2,698)	12,981
	<u>\$ 215,472</u>	<u>\$ —</u>	<u>\$ 215,472</u>

(b) 1984 expenditures

Education	\$ 75,242	\$ 7,803	\$ 83,045
Local Government	33,978	(191)	33,787
Social Services	31,300	—	31,300
Northwest Territories Housing Corporation	32,838	(80)	32,758
Economic Development and Tourism	19,707	(5,159)	14,548
Personnel	14,680	(2,373)	12,307
	<u>\$ 207,745</u>	<u>\$ —</u>	<u>\$ 207,745</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Revenues
for the year ended March 31, 1985

Schedule A

	1985		1984
	Main Estimates (note 12)	Actual	Actual
	(thousands of dollars)		
Operations and maintenance			
Operating grant from Canada (note 7)	\$ 294,328	\$ 288,372	\$ 266,904
Taxation			
Individual income	30,872	31,624	35,652
Corporate income	6,229	10,061	8,333
Fuel	8,015	10,614	10,629
Tobacco	3,382	3,477	3,705
Property	2,228	1,979	2,527
School	1,184	1,130	1,958
Insurance premiums	390	404	365
	<u>52,300</u>	<u>59,289</u>	<u>63,169</u>
General revenues			
Interest income	5,917	9,685	8,878
Liquor Commission — net income before effect of change in accounting policy of \$102,000 (note 2)	8,963	9,291	9,124
Licences, fees and permits	3,627	3,346	3,309
Profit on sale of petroleum products before effect of change in accounting policy of \$138,000 (note 2)	—	1,557	479
	<u>18,507</u>	<u>23,879</u>	<u>21,790</u>
Transfer payments			
Established Programs Financing			
Insured health services	10,968	10,852	8,297
Post-secondary education	5,191	4,673	3,696
Extended health care	1,991	1,930	1,834
	<u>18,150</u>	<u>17,455</u>	<u>13,827</u>
Hospital & medical care — Indians and Inuit	16,163	14,081	14,634
Canada Assistance Plan	10,300	10,349	10,122
Continuing education	3,130	4,859	3,791
Baffin Regional Hospital	4,280	4,200	3,736
Other	6,963	5,894	6,039
	<u>58,986</u>	<u>56,838</u>	<u>52,149</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Revenues
for the year ended March 31, 1985

Schedule A
continued

	1985		1984
	Main Estimates (note 12)	Actual	Actual
	(thousands of dollars)		
Other Recoveries	\$ 13,178	\$ 12,182	\$ 13,525
Rentals	1,758	1,894	3,405
Sale of commercial goods	1,355	843	1,697
Utilities	—	—	1,585
Nursing station costs overpaid	2,036	5,039	4,780
Miscellaneous	18,327	19,958	24,992
	<u>\$ 442,448</u>	<u>\$ 448,336</u>	<u>\$ 429,004</u>
Capital			
Grant from Canada	\$ 83,479	\$ 88,722	\$ 79,504
Other recoveries from Canada	—	2,030	1,180
Sale of land, houses and other assets	1,032	2,670	2,632
Nanisivik lease	328	—	2,931
Other recoveries	15	283	—
	<u>\$ 84,854</u>	<u>\$ 93,705</u>	<u>\$ 86,247</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Expenditures
for the year ended March 31, 1985

Schedule B

	1985		1984
	Main Estimates (note 12)	Actual	Actual
	(thousands of dollars)		
Operations and maintenance			
Education	\$ 78,158	\$ 89,694	\$ 75,242
Public Works and Highways	84,780	83,384	79,714
Health	64,409	58,358	54,805
Local Government	35,744	36,656	33,978
Social Services	34,412	33,431	31,300
Northwest Territories Housing Corporation (note 5)	31,237	32,346	32,838
Justice and Public Services	26,086	26,826	24,866
Economic Development and Tourism	20,242	17,159	19,707
Personnel	15,679	13,206	14,680
Government Services	11,365	10,958	10,396
Executive	10,771	10,920	9,978
Renewable Resources	9,994	10,357	10,028
Finance	8,805	8,179	8,852
Legislative Assembly	3,818	3,706	3,120
Information	3,248	3,132	2,861
Financial Management Secretariat	944	1,062	917
	<u>\$ 439,692</u>	<u>\$ 439,374</u>	<u>\$ 413,282</u>
Capital			
Local Government	\$ 24,000	\$ 26,937	\$ 21,154
Education	12,922	16,716	10,655
Public Works and Highways	12,204	16,359	10,575
Northwest Territories Housing Corporation (note 5)	11,600	14,703	13,191
Government Services	5,916	6,004	7,254
Social Services	6,390	5,899	878
Personnel	3,221	3,874	4,159
Health	4,442	2,495	2,761
Economic Development and Tourism	1,360	1,474	1,085
Justice and Public Services	494	707	497
Renewable Resources	708	654	844
Information	246	339	154
Executive	275	156	139
Legislative Assembly	124	94	144
	<u>\$ 83,902</u>	<u>\$ 96,411</u>	<u>\$ 73,490</u>

SECTION III

SUPPLEMENTARY SCHEDULES TO THE FINANCIAL STATEMENTS

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Revenues by Department
for the year ended March 31, 1985

Schedule 1

	Main Estimates	Supplementary Estimates	Total Estimates	Actual Revenues	Over(Under) Estimates
<u>Operations and maintenance</u>					
<u>Executive Office</u>					
Revenue					
Highway Transportation filing fees	\$ 108,000	\$ —	\$ 108,000	\$ 136,595	\$ 28,595
Total revenue	108,000	—	108,000	136,595	28,595
Recoveries					
Sundry	—	—	—	51	51
NOGAP Administration Fee	—	—	—	40,437	40,437
Total recoveries	—	—	—	40,488	40,488
Total Program	\$ 108,000	\$ —	\$ 108,000	\$ 177,083	\$ 69,083
<u>Legislative Assembly</u>					
Recoveries					
Sundry	\$ —	\$ —	\$ —	\$ 1,851	\$ 1,851
Total recoveries	—	—	—	1,851	1,851
Total Program	\$ —	\$ —	\$ —	\$ 1,851	\$ 1,851
<u>Personnel</u>					
Recoveries					
Ration repayments	\$ 88,000	\$ —	\$ 88,000	\$ 86,961	\$ (1,039)
Personnel course fees — other	—	—	—	380	380
Sundry — Miscellaneous	—	—	—	262,823	262,823
Total recoveries	88,000	88,000	350,164	262,164	
Total Program	\$ 88,000	\$ —	\$ 88,000	\$ 350,164	\$ 262,164
<u>Financial Management Secretariat</u>					
Recoveries					
Salary recoveries — N.W.T.H.C.	\$ —	\$ 60,000	\$ 60,000	\$ 59,471	\$ (529)
Sundry	—	—	—	16	16
Total recoveries	—	60,000	60,000	59,487	(513)
Total Program	\$ —	\$ 60,000	\$ 60,000	\$ 59,487	\$ (513)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Revenues by Department
for the year ended March 31, 1985

Schedule 1
Continued

	Main Estimates	Supplementary Estimates	Total Estimates	Actual Revenues	Over(Under) Estimates
Operations and maintenance					
Finance					
Revenue					
Fuel tax	\$ 8,015,000	\$ 1,587,000	\$ 9,602,000	\$ 10,614,037	\$ 1,012,037
Tobacco tax	3,382,000	32,000	3,414,000	3,477,265	63,265
Income tax — personal	30,872,000	3,523,000	34,395,000	31,623,993	(2,771,007)
— corporate	6,229,000	1,373,000	7,602,000	10,060,972	2,458,972
Investment interest	3,050,000	3,150,000	6,200,000	6,630,401	430,401
Debenture interest	2,009,000	(212,000)	1,797,000	2,094,767	297,767
Other interest	20,000	—	20,000	—	(20,000)
Total revenues	53,577,000	9,453,000	63,030,000	64,501,435	1,471,435
Recoveries					
W.C.B. administration fees	40,000	—	40,000	45,836	5,836
Nanisivik interest recoveries	258,000	(49,000)	209,000	174,270	(34,730)
Lease — Strathcona Sound	321,000	—	321,000	416,599	95,599
Uninsured losses recovered	15,000	—	15,000	10,999	(4,001)
Sundry — 6.5% admin. fee — power subsidy	250,000	500,000	750,000	138,668	(611,332)
— miscellaneous	—	—	—	145,874	145,874
Total recoveries	884,000	451,000	1,335,000	932,246	(402,754)
Grants					
Operating deficit grant	294,328,000	—	294,328,000	288,371,815	(5,956,185)
Total grants	294,328,000	—	294,328,000	288,371,815	(5,956,185)
Total Program	\$ 348,789,000	\$ 9,904,000	\$ 358,693,000	\$ 353,805,496	\$ (4,887,504)
Government Services					
Revenue					
Motor vehicle registrations & licences	\$ 1,500,000	\$ (2,000)	\$ 1,498,000	\$ 1,316,779	\$ (181,221)
Liquor profits	8,963,000	—	8,963,000	9,291,224	328,224
P.O.L. profits	—	—	—	1,556,580	1,556,580
Total revenue	10,463,000	(2,000)	10,461,000	12,164,583	1,703,583
Recoveries					
Sundry	—	—	—	62,070	62,070
Total recoveries	—	—	—	62,070	62,070
Total Program	\$ 10,463,000	\$ (2,000)	\$ 10,461,000	\$ 12,226,653	\$ 1,765,653
Information					
Recoveries					
Sale of Government Publications	\$ 100,000	\$ —	\$ 100,000	\$ 81,174	\$ (18,826)
Sundry	—	—	—	922	922
Total recoveries	100,000	—	100,000	82,096	(17,904)
Total Program	\$ 100,000	\$ —	\$ 100,000	\$ 82,096	\$ (17,904)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Revenues by Department
for the year ended March 31, 1985

Schedule 1
Continued

	Main Estimates	Supplementary Estimates	Total Estimates	Actual Revenues	Over(Under) Estimates
Operations and maintenance					
Local Government					
Revenue					
School levies	\$ 1,184,000	\$ —	\$ 1,184,000	\$ 1,129,836	\$ (54,164)
Property taxes from taxation areas	2,228,000	—	2,228,000	1,978,696	(249,304)
Quarry and timber fees	45,000	—	45,000	36,030	(8,970)
Total revenues	3,457,000	—	3,457,000	3,144,562	(312,438)
Recoveries					
Land leases	280,000	—	280,000	303,177	23,177
Sale of water & sewer services	135,000	—	135,000	48,767	(86,233)
Rental — joint use of equipment	85,000	—	85,000	23,487	(61,513)
Sundry — miscellaneous	—	—	—	34,826	34,826
Total recoveries	500,000	—	500,000	410,257	(89,743)
Total Program	\$ 3,957,000	\$ —	\$ 3,957,000	\$ 3,554,819	\$ (402,181)
Public Works and Highways					
Recoveries					
Sale of power	\$ 120,000	\$ —	\$ 120,000	\$ 161,516	\$ 41,516
Maintenance service — buildings	45,000	—	45,000	24,269	(20,731)
Vehicle maintenance	25,000	—	25,000	62,700	37,700
Rental of offices and other accommodation	1,611,000	—	1,611,000	1,187,150	(423,850)
Rental of housing — employees	10,661,000	—	10,661,000	9,997,761	(663,239)
Occupant and tenant damages	20,000	—	20,000	11,091	(8,909)
Sale of steam heat	1,100,000	—	1,100,000	633,071	(466,929)
Lease to purchase GNWT accommodation	200,000	—	200,000	230,419	30,419
Vehicle parking	20,000	—	20,000	23,523	3,523
Engineering services	300,000	—	300,000	413,695	113,695
Bid deposits	2,000	—	2,000	1,450	(550)
Sundry	20,000	—	20,000	465,803	445,803
Total recoveries	14,124,000	—	14,124,000	13,212,448	(911,552)
Transfer payments DIAND — highways maintenance (WBNP)	146,000	—	146,000	175,199	29,199
Energy conservation	—	180,000	180,000	197,041	17,041
Total transfer payments	146,000	180,000	326,000	372,240	46,240
Total Program	\$ 14,270,000	\$ 180,000	\$ 14,450,000	\$ 13,584,688	\$ (865,312)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Revenues by Department
for the year ended March 31, 1985

Schedule 1
Continued

	Main Estimates	Supplementary Estimates	Total Estimates	Actual Revenues	Over(Under) Estimates
Operations and maintenance					
<u>Social Services</u>					
Recoveries					
Board & lodging — correctional centres	\$ 20,000	\$ —	\$ 20,000	\$ 21,654	\$ 1,654
Board & lodging — transient centres	200,000	—	200,000	309,000	109,000
Special allowances	148,000	—	148,000	123,568	(24,432)
Sundry — miscellaneous	—	—	—	69,555	69,555
Contribution surplus — Frobisher Bay	—	—	—	—	—
Torrance Consulting ADCC program	—	—	—	—	—
Total recoveries	368,000	—	368,000	523,777	155,777
Transfer payments					
Canada Assistance Plan	10,300,000	—	10,300,000	10,349,109	49,109
Community parole supervision	30,000	—	30,000	76,295	46,295
Federal parole	53,000	—	53,000	69,106	16,106
Canadian penitentiary services	210,000	—	210,000	255,099	45,099
Vocational rehabilitation of disabled persons	382,000	—	382,000	327,522	(54,478)
Young Offenders Act	—	250,000	250,000	250,000	—
Young Offenders Act — Information System	—	111,000	111,000	45,299	(65,701)
Total transfer payments	10,975,000	361,000	11,336,000	11,372,430	36,430
Total Program	\$ 11,343,000	\$ 361,000	\$ 11,704,000	\$ 11,896,207	\$ 192,207
<u>Renewable Resources</u>					
Revenue					
Game licences and fees	\$ 250,000	\$ —	\$ 250,000	\$ 249,592	\$ (408)
Total revenues	250,000	—	250,000	249,592	(408)
Recoveries					
Sale of confiscated fur	—	—	—	—	—
Refund of trappers assistance	30,000	25,000	55,000	45,962	(9,038)
Sundry	—	—	—	5,211	5,211
Total recoveries	30,000	25,000	55,000	51,173	(3,827)
Transfer payments					
DIAND Water Board salaries	47,000	—	47,000	50,187	3,187
Total transfer payments	47,000	—	47,000	50,187	3,187
Total Program	\$ 327,000	\$ 25,000	\$ 352,000	\$ 350,952	\$ (1,048)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Revenues by Department
for the year ended March 31, 1985

Schedule 1
Continued

	Main Estimates	Supplementary Estimates	Total Estimates	Actual Revenues	Over(Under) Estimates
<u>Operations and maintenance</u>					
<u>Economic Development</u>					
Revenue					
S.B.L.F. interest	\$ 580,000	\$ 320,000	\$ 900,000	\$ 774,688	\$ (125,312)
Campground, ordinance & permit fees	27,000	—	27,000	14,435	(12,565)
Lodge and outfitting fees	—	—	—	10,545	10,545
Total revenues	607,000	320,000	927,000	799,668	(127,332)
Recoveries					
Sale of commercial goods	1,758,000	(358,000)	1,400,000	1,894,169	494,169
Sundry	—	—	—	77,433	77,433
Norman Wells Pipeline Accommodation Recoveries	—	—	—	30,144	30,144
Total recoveries	1,758,000	(358,000)	1,400,000	2,001,746	601,746
Transfer payments					
Economic Development Agreement	1,693,000	945,000	2,638,000	1,258,379	(1,379,621)
Parks Planner	—	36,000	36,000	27,000	(9,000)
Mine Conference	—	25,000	25,000	12,500	(12,500)
Total transfer payments	1,693,000	1,006,000	2,699,000	1,297,879	(1,401,121)
Total Program	\$ 4,058,000	\$ 968,000	\$ 5,026,000	\$ 4,099,293	\$ (926,707)
<u>Education</u>					
Revenue					
Course and examination fees	\$ 45,000	\$ —	\$ 45,000	\$ 38,641	\$ (6,359)
Student loan interest	—	—	—	10,958	10,958
Total revenue	45,000	—	45,000	49,599	4,599
Recoveries					
Thebacha College — board & lodging	200,000	—	200,000	192,719	(7,281)
Hostel receipts	30,000	(23,000)	7,000	12,981	5,981
Sundry	35,000	—	35,000	94,731	59,731
Third party course fees	—	—	—	21,475	21,475
Teacher certification program	—	—	—	8,132	8,132
Total recoveries	265,000	(23,000)	242,000	330,038	88,038
Transfer payments					
Continuing special education	3,130,000	—	3,130,000	3,763,833	633,833
Post secondary education	5,191,000	—	5,191,000	4,673,000	(518,000)
MacKenzie Valley project — CEIC	—	1,015,000	1,015,000	1,095,700	80,700
NWT Teachers Association	—	—	—	—	—
C.E.I.C.	—	315,000	315,000	—	(315,000)
Total transfer payments	8,321,000	1,330,000	9,651,000	9,532,533	(118,467)
Total Program	\$ 8,631,000	\$ 1,307,000	\$ 9,938,000	\$ 9,912,170	\$ (25,830)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Revenues by Department
for the year ended March 31, 1985

Schedule 1
Continued

	Main Estimates	Supplementary Estimates	Total Estimates	Actual Revenues	Over(Under) Estimates
Operations and maintenance					
Justice & Public Services					
Revenue					
Supreme & Territorial Court fees & fines	\$ 250,000	\$ —	\$ 250,000	\$ 212,927	\$ (37,073)
Gun control permits and licenses	14,000	—	14,000	15,047	1,047
Public Trustee fees	15,000	—	15,000	29,899	14,899
Companies, societies & co-ops registration fees	169,000	—	169,000	183,024	14,024
Document registry fees	91,000	—	91,000	90,222	(778)
Securities registry fees	17,000	—	17,000	23,066	6,066
Misc. inspections	13,000	—	13,000	314	(12,686)
Boiler inspections	42,000	—	42,000	41,707	(293)
Electrical inspections	150,000	—	150,000	124,499	(25,501)
Insurance company licensing	70,000	—	70,000	85,813	15,813
Insurance agent licensing	390,000	—	390,000	404,088	14,088
Gas inspections	—	—	—	10,760	10,760
Business licensing	80,000	—	80,000	80,148	148
Professional fees	17,000	—	17,000	17,779	779
Vital statistics	20,000	—	20,000	21,679	1,679
Library per capita assessments	1,000	—	1,000	1,304	304
Mine assessment fees	70,000	—	70,000	58,372	(11,628)
Mechanical inspections	3,000	—	3,000	2,793	(207)
Liquor licensing	630,000	—	630,000	535,440	(94,560)
Vendor direct and selling	—	—	—	5,219	5,219
Total revenue	2,042,000	—	2,042,000	1,944,100	(97,900)
Recoveries					
Legal aid repayments	26,000	—	26,000	23,087	(2,913)
N.W.T. Housing Corporation lawyer	65,000	—	65,000	65,000	—
Sundry —	—	—	29,271	29,271	—
Total recoveries	91,000	—	91,000	117,358	26,358
Transfer payments					
Legal aid program	528,000	—	528,000	514,248	(13,752)
Native court workers	218,000	30,000	248,000	274,816	26,816
Maliiganik Tukiisiniakuik	—	—	—	—	—
Air charter & transcripts	100,000	—	100,000	225,980	125,980
Gun control	40,000	—	40,000	65,260	25,260
Criminal injuries	21,000	—	21,000	26,229	5,229
Young Offenders	—	28,500	28,500	—	(28,500)
Ethnological artifacts	—	18,000	18,000	—	(18,000)
Labour Canada Agreements	63,000	—	63,000	68,000	5,000
Archeological Research Training Program	—	—	—	—	—
Museum catalogueur	—	—	—	17,700	17,700
Emergency measures officer	49,000	16,000	65,000	57,650	(7,350)
Museum — Mackenzie Delta Project	—	—	—	1,000	1,000
Total transfer payments	1,019,000	92,500	1,111,500	1,250,883	139,383
Total Program	\$ 3,152,000	\$ 92,500	\$ 3,244,500	\$ 3,312,341	\$ 67,841

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Revenues by Department
for the year ended March 31, 1985

Schedule 1
Continued

	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Total Estimates</u>	<u>Actual Revenues</u>	<u>Over(Under) Estimates</u>
<u>Operations and maintenance</u>					
<u>Health</u>					
Recoveries					
Inpatient — other provinces	\$ 354,000	\$ —	\$ 354,000	\$ 628,668	\$ 274,668
Sundry	—	—	—	111,597	111,597
Medical transportation — user fees	—	—	—	—	—
Total recoveries	354,000	—	354,000	740,265	386,265
Transfer payments					
Hospital Insurance & Diagnostic Care	8,159,000	—	8,159,000	8,780,000	621,000
Extended Health Care	1,991,000	—	1,991,000	1,930,000	(61,000)
Medical Act	2,809,000	—	2,809,000	2,072,000	(737,000)
Hospital Care — Indian & Inuit	14,028,000	—	14,028,000	11,573,723	(2,454,277)
Medical Care — Indian & Inuit	2,135,000	—	2,135,000	2,507,683	372,683
Medical recruitment	1,692,000	—	1,692,000	1,143,710	(548,290)
Medical services	872,000	—	872,000	782,920	(89,080)
Medical transportation	393,000	—	393,000	578,966	185,966
Pharmacare	228,000	—	228,000	298,498	70,498
Medical home — Winnipeg	198,000	—	198,000	282,968	84,968
Health services — Tungsten	23,000	—	23,000	33,054	10,054
Frobisher Bay Hospital	4,280,000	—	4,280,000	4,199,521	(80,479)
Total transfer payments	36,808,000	—	36,808,000	34,183,043	(2,624,957)
Total Program	\$ 37,162,000	\$ —	\$ 37,162,000	\$ 34,923,308	\$ (2,238,692)
Total Operations and Maintenance	\$ 442,448,000	\$ 12,895,500	\$ 455,343,500	\$ 448,336,608	\$ (7,006,892)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Revenues by Department
for the year ended March 31, 1985

Schedule 1
Continued

	Main Estimates	Supplementary Estimates	Total Estimates	Actual Revenues	Over(Under) Estimates
Capital					
Finance					
Nanisivik capital	\$ 328,000	\$ (328,000)	\$ —	\$ —	\$ —
Sale of assets — miscellaneous	—	81,000	81,000	59,371	(21,629)
Total Program	\$ 328,000	\$ (247,000)	\$ 81,000	\$ 59,371	\$ (21,629)
Government Services					
Tank Farm — Spence Bay	\$ —	\$ —	\$ —	\$ 195,890	\$ 195,890
— Pond Inlet	—	—	—	79,754	79,754
Sale of surplus materials	15,000	—	15,000	—	(15,000)
Total Program	\$ 15,000	\$ —	\$ 15,000	\$ 275,644	\$ 260,644
Local Government					
Land sales	\$ 240,000	\$ —	\$ 240,000	\$ 372,393	\$ 132,393
Municipal Capital Advances — PYE	—	—	—	209,783	209,783
Hall — Arctic Bay	—	—	—	24,000	24,000
Igloolik — Community Hall	—	172,000	172,000	—	(172,000)
Total Program	\$ 240,000	\$ 172,000	\$ 412,000	\$ 606,176	\$ 194,176
Personnel					
Sale of G.N.W.T. houses	\$ 792,000	\$ 757,000	\$ 1,549,000	\$ 2,187,900	\$ 638,900
Total Program	\$ 792,000	\$ 757,000	\$ 1,549,000	\$ 2,187,900	\$ 638,900
Public Works and Highways					
Upgrade HTHW System	\$ —	\$ —	\$ —	\$ 100,000	\$ 100,000
Federal Sales Tax Rebate	—	894,000	894,000	766,012	(127,988)
Propane Conversion	—	41,000	41,000	31,178	(9,822)
Total Program	\$ —	\$ 935,000	\$ 935,000	\$ 897,190	\$ (37,810)
Economic Development					
Eskimo Point sewing	\$ —	\$ —	\$ —	\$ 50,000	\$ 50,000
Snowdrift Craft Shop	—	—	—	2	2
Expo '86 Capital	—	291,000	291,000	50,000	(241,000)
Various	—	144,000	144,000	—	(144,000)
Total Program	\$ —	\$ 435,000	\$ 435,000	\$ 100,002	\$ (334,998)
Justice and Public Services					
Historical Markers	\$ —	\$ —	\$ —	\$ 90,000	\$ 90,000
Emergency Measures — capital equipment	—	17,000	17,000	—	(17,000)
Emergency Equipment — R.C.M.P.	—	5,000	5,000	—	(5,000)
Nunatta Sanaqutangit Museum	—	100,000	100,000	—	(100,000)
Total Program	\$ —	\$ 122,000	\$ 122,000	\$ 90,000	\$ (32,000)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Revenues by Department
for the year ended March 31, 1985

Schedule 1
Continued

	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Total Estimates</u>	<u>Actual Revenues</u>	<u>Over(Under) Estimates</u>
<u>Capital</u>					
<u>Social Services</u>					
Young Offenders Act — Comp. Equip.	\$ —	\$ 25,000	\$ 25,000	\$ —	\$ (25,000)
Total Program	<u>\$ —</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ —</u>	<u>\$ (25,000)</u>
<u>Health</u>					
YK Stanton Hospital	\$ —	\$ 866,000	\$ 866,000	\$ 767,018	\$ (98,982)
Total Program	<u>\$ —</u>	<u>\$ 866,000</u>	<u>\$ 866,000</u>	<u>\$ 767,018</u>	<u>\$ (98,982)</u>
<u>Capital Grants</u>					
Capital grants from Canada	\$ 83,479,000	\$ —	\$ 83,479,000	\$ 88,722,000	\$ 5,243,000
Mine safety	—	—	—	—	—
Total Capital Grants	<u>\$ 83,479,000</u>	<u>\$ —</u>	<u>\$ 83,479,000</u>	<u>\$ 88,722,000</u>	<u>\$ 5,243,000</u>
Total Capital	<u>\$ 84,854,000</u>	<u>\$ 3,065,000</u>	<u>\$ 87,919,000</u>	<u>\$ 93,705,301</u>	<u>\$ 5,786,301</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Expenditures by Activity
for the year ended March 31, 1985

Schedule 2

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
Operations and maintenance						
Legislative Assembly						
Legislative Assembly	\$ 3,818,000	\$ —	\$ —	\$ 3,818,000	\$ 3,705,748	\$ 112,252
Total Program	\$ 3,818,000	\$ —	\$ —	\$ 3,818,000	\$ 3,705,748	\$ 112,252
Executive						
Commissioner's Office	\$ 459,000	\$ —	\$ (173,000)	\$ 286,000	\$ 283,115	\$ 2,885
Ministers' Offices	1,507,000	—	434,415	1,941,415	1,941,414	1
Executive Council Secretariat	2,221,000	—	3,600	2,224,600	2,224,525	75
Aboriginal Rights & Constitutional Development Secretariat	547,000	—	(17,100)	529,900	529,157	743
Audit Bureau	1,235,000	—	(130,000)	1,105,000	1,103,770	1,230
Regional Operations Secretariat	3,414,000	—	13,600	3,427,600	3,402,736	24,864
Energy, Mines and Resources Secretariat	1,042,000	—	(142,715)	899,285	813,007	86,278
Priorities and Planning Secretariat	346,000	—	11,200	357,200	357,125	75
Status of Women Secretariat	—	275,000	—	275,000	265,173	9,827
Total Program	\$ 10,771,000	\$ 275,000	\$ —	\$ 11,046,000	\$ 10,920,022	\$ 125,978
N.W.T. Housing Corporation						
N.W.T. Housing Corporation	\$ 31,237,000	\$ 1,109,400	\$ —	\$ 32,346,400	\$ 32,346,400	\$ —
Total Program	\$ 31,237,000	\$ 1,109,400	\$ —	\$ 32,346,400	\$ 32,346,400	\$ —
Financial Management Secretariat						
Financial Management Secretariat	\$ 944,000	\$ 160,000	\$ —	\$ 1,104,000	\$ 1,062,061	\$ 41,939
Total Program	\$ 944,000	\$ 160,000	\$ —	\$ 1,104,000	\$ 1,062,061	\$ 41,939
Department of Finance						
Administration	\$ 1,770,000	\$ 73,000	\$ 90,000	\$ 1,933,000	\$ 1,923,277	\$ 9,723
Treasury	2,525,000	—	(20,000)	2,505,000	2,224,812	280,188
Comptrollership	2,725,000	—	(70,000)	2,655,000	2,632,342	22,658
Debt Financing	1,785,000	—	—	1,785,000	1,398,295	386,705
Total Program	\$ 8,805,000	\$ 73,000	\$ —	\$ 8,878,000	\$ 8,178,726	\$ 699,274
Department of Information						
Directorate	\$ 559,000	\$ —	\$ 4,000	\$ 563,000	\$ 562,823	\$ 177
Public Affairs	462,000	—	—	462,000	447,505	14,495
Publications	700,000	—	(4,000)	696,000	661,004	34,996
Language Bureau	1,527,000	—	—	1,527,000	1,461,209	65,791
Total Program	\$ 3,248,000	\$ —	\$ —	\$ 3,248,000	\$ 3,132,541	\$ 115,459

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Expenditures by Activity
for the year ended March 31, 1985

Schedule 2
Continued

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Operations and maintenance						
Department of Personnel						
Directorate	\$ 2,281,000	\$ (56,000)	\$ (80,000)	\$ 2,145,000	\$ 2,144,168	\$ 832
Finance and Administration	310,000	—	(33,000)	277,000	276,394	606
Staff Relations	9,183,000	16,167,000	176,000	25,526,000	25,410,547	115,453
Personnel Services	1,049,000	(46,000)	(69,000)	934,000	933,170	830
Staff Development & Training	2,856,000	(2,642,000)	6,000	220,000	219,522	478
Total Program	\$ 15,679,000	\$ 13,423,000	\$ —	\$ 29,102,000	\$ 28,983,801	\$ 118,199
Department of Justice and Public Services						
Directorate	\$ 840,000	\$ —	\$ 38,500	\$ 878,500	\$ 877,483	\$ 1,017
Court Services	3,394,000	174,000	186,000	3,754,000	3,753,795	205
Legal Aid	1,547,000	302,000	(4,000)	1,845,000	1,843,316	1,684
Legal	1,144,000	—	(17,000)	1,127,000	1,126,542	458
Police Services Agreement	14,412,000	410,000	(122,000)	14,700,000	14,699,785	215
Safety and Mining	1,944,000	29,000	10,500	1,983,500	1,982,890	610
Consumer Services	930,000	(187,000)	(53,000)	690,000	689,052	948
Museums/Heritage Division	1,201,000	18,000	(61,000)	1,158,000	1,157,624	376
Library Services	674,000	—	22,000	696,000	695,658	342
Total Program	\$ 26,086,000	\$ 746,000	\$ —	\$ 26,832,000	\$ 26,826,145	\$ 5,855
Department of Government Services						
Directorate	\$ 435,000	\$ —	\$ 119,000	\$ 554,000	\$ 537,677	\$ 16,323
Office Services	913,000	—	(10,000)	903,000	892,178	10,822
Systems & Computer Services	972,000	—	(134,000)	838,000	778,340	59,660
Supply Services	3,197,000	—	139,000	3,336,000	3,335,508	492
Communications	2,156,000	(4,400)	10,000	2,161,600	2,161,080	520
Freight	2,953,000	(66,000)	(174,000)	2,713,000	2,490,770	222,230
Motor Vehicles	739,000	—	50,000	789,000	762,839	26,161
Total Program	\$ 11,365,000	\$ (70,400)	\$ —	\$ 11,294,600	\$ 10,958,392	\$ 336,208
Department of Public Works & Highways						
Directorate	\$ 4,142,000	\$ 380,000	\$ 262,000	\$ 4,784,000	\$ 4,696,645	\$ 87,355
Project Management	1,322,000	—	135,000	1,457,000	1,406,228	50,772
Accommodation Services	15,291,000	—	(455,000)	14,836,000	14,596,486	239,514
Buildings & Works	13,971,000	(45,322)	(271,100)	13,654,578	13,368,807	285,771
Vehicles & Equipment	3,650,000	(162,648)	(9,000)	3,478,352	3,393,686	84,666
Utilities	28,369,000	553,645	(340,000)	28,582,645	26,945,416	1,637,229
Highways/Design & Construction	902,000	572,000	(16,900)	1,457,100	1,457,086	14
Highways/Marine Operations	3,514,000	—	412,000	3,926,000	3,811,425	114,575
Highways/Maintenance Operations	13,619,000	—	283,000	13,902,000	13,708,131	193,869
Total Program	\$ 84,780,000	\$ 1,297,675	\$ —	\$ 86,077,675	\$ 83,383,910	\$ 2,693,765

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Expenditures by Activity
for the year ended March 31, 1985

Schedule 2
Continued

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)/Under Appropriation
Operations and maintenance						
Department of Renewable Resources						
Directorate	\$ 706,000	\$ 22,000	\$ 26,500	\$ 754,500	\$ 754,450	\$ 50
Pollution Control	257,000	20,000	18,000	295,000	294,619	381
Science Advisory Board	205,000	28,800	7,100	240,900	240,803	97
Environmental Protection & Assessment	626,000	—	(13,700)	612,300	612,189	111
Wildlife Management	1,912,000	188,300	37,800	2,138,100	2,138,043	57
Field Services	6,288,000	105,000	(75,700)	6,317,300	6,316,506	794
Total Program	\$ 9,994,000	\$ 364,100	\$ —	\$ 10,358,100	\$ 10,356,610	\$ 1,490
Department of Local Government						
Directorate	\$ 2,368,000	\$ 475,000	\$ 348,000	\$ 3,191,000	\$ 3,130,460	\$ 60,540
Community Planning & Development	1,377,000	—	24,000	1,401,000	1,238,763	162,237
Lands & Assessment	1,382,000	—	156,000	1,538,000	1,465,321	72,679
Municipal Affairs	26,896,000	918,325	(411,000)	27,403,325	27,050,478	352,847
Community Airports	647,000	—	(86,000)	561,000	528,396	32,604
Sport & Recreation	3,074,000	10,000	(31,000)	3,053,000	2,987,424	65,576
Cultural Affairs	—	400,000	—	400,000	256,137	143,863
Total Program	\$ 35,744,000	\$ 1,803,325	\$ —	\$ 37,547,325	\$ 36,656,979	\$ 890,346
Department of Health						
Administration	\$ 2,072,000	\$ (50,000)	\$ 101,000	\$ 2,123,000	\$ 2,001,963	\$ 121,037
Supplementary Health Programs	836,000	—	140,000	976,000	975,665	335
Northwest Territories Share of Health Care	4,673,000	—	(101,000)	4,572,000	3,071,403	1,500,597
Territorial Hospital Insurance Services	42,846,000	—	(3,000)	42,843,000	38,918,643	3,924,357
Medicare	9,905,000	—	(137,000)	9,768,000	9,733,290	34,710
Medical Services Contract	807,000	—	—	807,000	682,643	124,357
Medical Transportation	3,270,000	—	—	3,270,000	2,974,638	295,362
Total Program	\$ 64,409,000	\$ (50,000)	\$ —	\$ 64,359,000	\$ 58,358,245	\$ 6,000,755
Department of Social Services						
Administration	\$ 6,904,000	\$ 6,000	\$ 165,000	\$ 7,075,000	\$ 6,731,860	\$ 343,140
Family & Childrens Services	5,387,000	1,559,500	(82,000)	6,864,500	5,702,209	1,162,291
Correction Services	7,219,000	—	(60,000)	7,159,000	6,835,254	323,746
Alcohol & Drug Services	1,564,000	—	—	1,564,000	1,530,710	33,290
Services to the Aged & Handicapped	2,328,000	0	(36,750)	2,291,250	2,118,454	172,796
Financial Assistance Services	11,010,000	—	13,750	11,023,750	10,512,720	511,030
Total Program	\$ 34,412,000	\$ 1,565,500	\$ —	\$ 35,977,500	\$ 33,431,207	\$ 2,546,293

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Expenditures by Activity
for the year ended March 31, 1985

Schedule 2
Continued

	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<u>Operations and maintenance</u>						
<u>Department of Economic Development & Tourism</u>						
Directorate	\$ 3,585,000	\$ (504,000)	\$ 469,000	\$ 3,550,000	\$ 3,549,159	\$ 841
Financial Services & Administration	1,358,000	1,443,000	49,000	2,850,000	2,849,720	280
Manpower Development	5,556,000	(5,110,000)	(446,000)	—	—	—
Tourism & Parks	2,665,000	436,000	141,000	3,242,000	3,241,157	843
Business Development	7,078,000	330,000	(339,000)	7,069,000	7,068,558	442
Expo '86	—	325,000	126,000	451,000	450,278	722
Total Program	\$ 20,242,000	\$ (3,080,000)	\$ —	\$ 17,162,000	\$ 17,158,872	\$ 3,128
<u>Department of Education</u>						
Administration	\$ 10,776,000	\$ (1,843,000)	\$ (384,000)	\$ 8,549,000	\$ 8,548,866	\$ 134
Schools	52,165,000	107,400	1,049,000	53,321,400	53,321,241	159
College Programs	7,410,000	2,714,000	(685,000)	9,439,000	9,438,940	60
Continuing Education	3,255,000	—	(132,000)	3,123,000	3,122,330	670
Student Residences	4,552,000	—	50,000	4,602,000	4,601,854	146
Advanced Education	—	10,559,000	102,000	10,661,000	10,660,601	399
Total Program	\$ 78,158,000	\$ 11,537,400	\$ —	\$ 89,695,400	\$ 89,693,832	\$ 1,568
Total Operations & maintenance	\$439,692,000	\$ 29,161,000	\$ —	\$468,853,000	\$455,153,491	\$ 13,699,509

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Expenditures by Activity
for the year ended March 31, 1985

Schedule 2
Continued

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over) Under Appropriation
Capital						
Legislative Assembly						
Legislative Assembly	\$ 124,000	\$ —	\$ —	\$ 124,000	\$ 94,185	\$ 29,815
Total Program	\$ 124,000	\$ —	\$ —	\$ 124,000	\$ 94,185	\$ 29,815
Executive						
Regional Operations Secretariat	\$ 275,000	\$ 40,000	\$ —	\$ 315,000	\$ 155,644	\$ 159,356
Total Program	\$ 275,000	\$ 40,000	\$ —	\$ 315,000	\$ 155,644	\$ 159,356
N.W.T. Housing Corporation						
N.W.T. Housing Corporation	\$ 11,600,000	\$ 3,103,000	\$ —	\$ 14,703,000	\$ 14,702,600	\$ 400
Total Program	\$ 11,600,000	\$ 3,103,000	\$ —	\$ 14,703,000	\$ 14,702,600	\$ 400
Information						
Directorate	\$ 98,000	\$ 100,000	\$ —	\$ 198,000	\$ 197,310	\$ 690
Public Affairs	66,000	—	—	66,000	64,906	1,094
Publications and Productions	48,000	—	—	48,000	45,587	2,413
Language Bureau	34,000	—	—	34,000	31,639	2,361
Total Program	\$ 246,000	\$ 100,000	\$ —	\$ 346,000	\$ 339,442	\$ 6,558
Personnel						
Staff Relations	\$ 3,221,000	\$ 763,300	\$ —	\$ 3,984,300	\$ 3,874,132	\$ 110,168
Total Program	\$ 3,221,000	\$ 763,300	\$ —	\$ 3,984,300	\$ 3,874,132	\$ 110,168
Justice and Public Services						
Court Services	\$ 22,000	\$ —	\$ —	\$ 22,000	\$ 11,530	\$ 10,470
Safety and Mining	230,000	22,000	—	252,000	223,525	28,475
Museums/Heritage Division	212,000	246,000	—	458,000	453,141	4,859
Library Services	30,000	—	—	30,000	18,905	11,095
Total Program	\$ 494,000	\$ 268,000	\$ —	\$ 762,000	\$ 707,101	\$ 54,899
Government Services						
Office Services	\$ 520,000	\$ 117,300	\$ (63,700)	\$ 701,000	\$ 671,728	\$ 29,272
Systems and Computer Services	903,000	(54,500)	29,700	818,800	789,364	29,436
Supply Services	47,000	75,000	(32,000)	154,000	141,217	12,783
Motor Vehicles	275,000	—	(126,000)	401,000	386,591	14,409
Petroleum Products	4,119,000	130,000	170,900	4,078,100	3,987,812	90,288
Liquor Commission	52,000	(3,000)	21,100	27,900	27,375	525
Total Program	\$ 5,916,000	\$ 264,800	\$ —	\$ 6,180,800	\$ 6,004,087	\$ 176,713

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Expenditures by Activity
for the year ended March 31, 1985

Schedule 2
Continued

	Main Estimates	Supplementary Estimates	Transfers	Total Appropriation	Actual Expenditures	(Over)Under Appropriation
Capital						
Public Works and Highways						
Directorate	\$ 57,000	\$ —	\$ (61,000)	\$ 118,000	\$ 92,610	\$ 25,390
Project Management	1,444,000	—	—	1,444,000	1,363,829	80,171
Accommodation Services	1,123,000	500,000	(368,400)	1,991,400	1,892,963	98,437
Repair and Upkeep of Building & Works	6,441,000	(60,200)	611,700	5,769,100	5,210,228	558,872
Repair of Vehicles and Equipment	750,000	—	(142,500)	892,500	772,787	119,713
Marine Operations	315,000	—	(39,800)	354,800	238,098	116,702
Maintenance Operations	2,074,000	—	—	2,074,000	2,010,291	63,709
Design/Construction	—	5,158,000	—	5,158,000	4,778,336	379,664
Total Program	\$ 12,204,000	\$ 5,597,800	\$ —	\$ 17,801,800	\$ 16,359,142	\$ 1,442,658
Renewable Resources						
Field Services	\$ 703,000	\$ (13,000)	\$ —	\$ 690,000	\$ 646,518	\$ 43,482
Pollution Control	5,000	—	—	5,000	4,866	134
Wildlife Management	—	6,000	—	6,000	2,356	3,644
Total Program	\$ 708,000	\$ (7,000)	\$ —	\$ 701,000	\$ 653,740	\$ 47,260
Local Government						
Community Planning & Development	\$ 17,650,000	\$ 1,797,100	\$ 50,000	\$ 19,497,100	\$ 19,153,295	\$ 343,805
Land and Assessment	150,000	60,000	11,000	221,000	220,497	503
Community Airports	330,000	(40,000)	100,500	390,500	387,722	2,778
Sport and Recreation	5,870,000	1,482,000	(161,500)	7,190,500	7,175,264	15,236
Total Program	\$ 24,000,000	\$ 3,299,100	\$ —	\$ 27,299,100	\$ 26,936,778	\$ 362,322
Health						
N.W.T. Share of Health Care Services	\$ 3,102,000	\$ (1,969,000)	\$ (70,600)	\$ 1,203,600	\$ 1,203,600	\$ —
Territorial Hospital — Insurance Services	1,340,000	1,092,000	70,600	2,361,400	1,291,703	1,069,697
Total Program	\$ 4,442,000	\$ (877,000)	\$ —	\$ 3,565,000	\$ 2,495,303	\$ 1,069,697
Social Services						
Administration	\$ 35,000	\$ (23,000)	\$ 6,200	\$ 5,800	\$ 4,936	\$ 864
Family & Children's Services	399,000	846,100	22,000	1,223,100	270,033	953,067
Correction Service	4,598,000	22,000	25,000	4,595,000	4,353,671	241,329
Services to the Aged and Handicapped	1,330,000	62,900	(48,200)	1,441,100	1,215,659	225,441
Financial Assistance	28,000	23,000	(5,000)	56,000	54,155	1,845
Total Program	\$ 6,390,000	\$ 931,000	\$ —	\$ 7,321,000	\$ 5,898,454	\$ 1,422,546

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Expenditures by Activity
for the year ended March 31, 1985

Schedule 2
Continued

	<u>Main Estimates</u>	<u>Supplementary Estimates</u>	<u>Transfers</u>	<u>Total Appropriation</u>	<u>Actual Expenditures</u>	<u>(Over)Under Appropriation</u>
<u>Capital</u>						
<u>Economic Development & Tourism</u>						
Tourism and Parks	\$ 1,315,000	\$ (69,100)	\$ —	\$ 1,245,900	\$ 1,042,542	\$ 203,358
Business Development	45,000	(4,000)	—	41,000	17,187	23,813
Expo '86	—	500,000	—	500,000	414,369	85,631
Total Program	\$ 1,360,000	\$ 426,900	\$ —	\$ 1,786,900	\$ 1,474,098	\$ 312,802
<u>Education</u>						
Administration	\$ 54,000	\$ 3,000	\$ —	\$ 57,000	\$ 47,257	\$ 9,743
Schools	11,374,000	4,148,000	(160,000)	15,682,000	15,275,812	406,188
College Programs	876,000	(3,000)	—	873,000	773,626	99,374
Continuing Education	130,000	(2,000)	(2,000)	130,000	109,953	20,047
Student Residence	488,000	240,000	162,000	566,000	509,828	56,172
Total Program	\$ 12,922,000	\$ 4,386,000	\$ —	\$ 17,308,000	\$ 16,716,476	\$ 591,524
Total Capital	\$ 83,902,000	\$ 18,295,900	\$ —	\$102,197,900	\$ 96,411,182	\$ 5,786,718

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Grants and Contributions by Department
for the year ended March 31, 1985

Schedule 3

	Budgeted 1985	Actual 1985
<u>Executive</u>		
Grants		
Social and Education development	\$ 401,000	\$ 407,000
Northern Native Cultural and Historical Development	75,000	75,000
	<u>476,000</u>	<u>482,000</u>
Contributions		
Development Impact Zone Groups	370,000	224,500
	<u>370,000</u>	<u>224,500</u>
Total Program	<u>\$ 846,000</u>	<u>\$ 706,500</u>
<u>Northwest Territories Housing Corporation</u>		
Operating contributions to the Housing Corporation	\$ 32,346,400	\$ 32,346,400
Total Program	<u>\$ 32,346,400</u>	<u>\$ 32,346,400</u>
<u>Information</u>		
Grants		
Community Radio Grants	\$ 100,000	\$ 102,922
Total Program	<u>\$ 100,000</u>	<u>\$ 102,922</u>
<u>Justice and Public Services</u>		
Grants		
Consumer Association of the N.W.T.	\$ —	\$ 1,000
Canadian Law Information Centre	3,000	3,000
Uniform Law Society	2,000	—
Community libraries	5,000	4,500
N.W.T. Firefighters Association	10,000	10,000
Canada Safety Council	1,000	1,000
Canadian Association of Provincial Court Judges	2,000	2,500
Mine Rescue	3,000	1,500
Mine Safety Association	5,000	3,000
	<u>31,000</u>	<u>26,500</u>
Contributions		
Northwest Territories Native Court Workers Association	435,000	495,000
Maliiganik Takisiiniakvik	260,000	260,000
Keewatin Inuit Association	47,000	47,000
Community museums	103,000	98,378
Community libraries	117,000	110,755
	<u>962,000</u>	<u>1,011,133</u>
Total Program	<u>\$ 993,000</u>	<u>\$ 1,037,633</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Grants and Contributions by Department
for the year ended March 31, 1985

Schedule 3
Continued

	Budgeted 1985	Actual 1985
Renewable Resources		
Grants		
Fur incentive program	\$ 360,000	\$ 266,828
Gasoline subsidy program	140,000	75,831
Organized hunts	46,000	60,123
Sealskin subsidy	—	325
Hunters & Trappers Association	153,000	151,000
Disaster compensation	17,000	17,915
Fur Institute of Canada	5,000	9,000
Royal commission on sealing	—	5,000
Humane trapping	5,000	—
	<u>726,000</u>	<u>586,022</u>
Contributions		
Outpost Camps	535,000	518,808
Caribou Management Board	75,000	84,926
Keewatin Wildlife Federation	40,000	74,000
Kitikmeot Hunters & Trappers Association	—	45,000
Baffin Regional Inuit Association	30,000	30,000
Trappers' Association	55,000	47,726
Nunavut Wildlife Management	—	17,000
DIAND/Keewatin Harvest	—	25,000
Inuvialuit Game Council	—	49,780
Inuit Development Corporation	—	3,868
	<u>735,000</u>	<u>896,108</u>
Total Program	\$ 1,461,000	\$ 1,482,130
Local Government		
Grants		
In lieu of taxes	\$ 1,791,000	\$ 1,707,518
Senior citizens tax relief	24,000	34,841
Homeowners property tax relief	474,000	560,186
Municipal equalization	2,629,000	2,629,000
N.W.T. Association of Municipalities	75,000	75,000
N.W.T. Association of Municipalities	—	—
Administrators	5,000	5,000
Settlement per capita	135,000	100,620
Recreation per capita	295,000	321,621
Recreation administration	154,000	153,900
Sport organizations	5,000	5,000
Summer pool operations	31,000	24,580
Cultural organization	20,000	29,570
	<u>5,638,000</u>	<u>5,646,836</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Grants and Contributions by Department
for the year ended March 31, 1985

Schedule 3
Continued

	Budgeted 1985	Actual 1985
Local Government (Cont'd)		
Contributions		
Assistance to regional councils	\$ 1,145,000	\$ 952,866
Water delivery subsidy	560,000	529,326
Hamlet operations	16,654,000	17,557,592
Recreation facility operating subsidy	1,410,000	1,381,019
Sport North	305,000	294,800
Territorial Experimental Ski Training Program	25,000	25,000
Northern/Dene games	132,000	122,870
Cultural organizations	26,000	28,000
Cultural affairs	300,000	186,300
	<u>20,557,000</u>	<u>21,077,773</u>
Total Program	<u>\$ 26,195,000</u>	<u>\$ 26,724,609</u>
Health		
Contributions		
Community groups, agencies and professional groups	\$ 80,000	\$ 172,210
N.W.T. physicians	11,000	5,000
Hospitals and health centres	24,286,000	23,816,811
Total Program	<u>\$ 24,377,000</u>	<u>\$ 23,994,021</u>
Social Services		
Contributions		
Town of Frobisher Bay	\$ 1,085,000	\$ 1,106,001
Community Alcohol and Drug Programs	1,158,000	1,152,780
Correctional Services	205,000	99,009
Services to aged and handicapped residents	244,000	238,850
N.W.T. Family Counselling Service/YK	46,000	46,000
Total Program	<u>\$ 2,738,000</u>	<u>\$ 2,642,640</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Grants and Contributions by Department
for the year ended March 31, 1985

Schedule 3
Continued

	Budgeted 1985	Actual 1985
<u>Economic Development and Tourism</u>		
Grants		
Business development (small business grants)	\$ 50,000	\$ 43,441
	<u>50,000</u>	<u>43,441</u>
Contributions		
Short term employment program (STEP)	412,000	343,780
Travel zones and travel industry association	280,000	280,000
Facilities and training	128,000	114,048
Priority initiatives	270,000	270,000
Special Agriculture and Rural Development	175,000	147,486
Assistance to industry and development	470,000	496,719
Great Slave Lake fish support	267,000	370,428
Co-operative Field Service Agreement	125,000	125,000
Slave River Sawmill	320,000	320,000
Assistance to purchasers of enterprises	30,000	20,000
Co-operative management development	40,000	40,000
	<u>2,517,000</u>	<u>2,527,461</u>
Total Program	\$ 2,567,000	\$ 2,570,902
<u>Education</u>		
Grants		
N.W.T. Students Post Secondary Education	\$ 1,050,000	\$ 1,030,471
	<u>1,050,000</u>	<u>1,030,471</u>
Contributions		
Terry Fox Foundation	23,000	—
N.W.T. School Athletics Association	20,000	40,000
Indigenous language development	1,130,000	719,040
Contributions to schools	30,000	12,100
Labour pools	24,000	60,660
Boards of education	7,352,000	7,509,480
Education committees and societies		
— schools	4,521,000	5,037,850
Tree of Peace	144,000	144,000
Native Womens Association	60,000	60,000
Education societies		
— continuing education	271,000	292,415
	<u>13,575,000</u>	<u>13,875,545</u>
Total Program	\$ 14,625,000	\$ 14,906,016
Total Government	\$ 106,248,400	\$ 106,513,773

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
for the year ended March 31, 1985

Schedule 4

<u>Operations and maintenance</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Executive</u>			
Status of Women	Transfer of Status of Women Secretariat from Justice and Public Services	25 Sep 84	\$ 275,000
Total Program			\$ 275,000
<u>N.W.T. Housing Corporation</u>			
N.W.T. Housing Corporation	Cost of providing increased charges for municipal services	14 Nov 84	\$ 1,121,000
	Conversion of financial system to F.I.S.	28 Nov 84	74,400
	Transfer of funding for the consolidation of the training function in Education	16 Mar 84	(86,000)
Total Program			\$ 1,109,400
<u>Financial Management Secretariat</u>			
Financial Management Secretariat	Funding for continuation of the Performance Measurement Project	20 Jun 84	\$ 43,000
Total Program			\$ 43,000
<u>Personnel</u>			
Directorate	Transfer of funding for the consolidation of the training function in Education	16 Mar 84	\$ (56,000)
Personnel Services	Transfer of funding to Local Government relative to Hamlet Turnovers	12 Dec 84	(46,000)
Staff Relations	Cost of converting Thebacha College contractors to employees	12 Dec 84	30,000
	O & M related to purchase of an employees house under Employee House Purchase Policy #P2-78	12 Dec 84	21,000
Staff Training & Development	Transfer of funding for the consolidation of the training function in Education	16 Mar 84	(2,642,000)
Total Program			\$ (2,693,000)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1985

Schedule 4
Continued

<u>Operations and maintenance</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Justice & Public Services</u>			
Legal Aid	Funding for initial implementation of the Young Offenders Act	23 May 84	\$ 57,000
	Increased funding for Native Courtworkers Association	28 Nov 84	60,000
Safety & Mining	Funding for a term manager and a term secretary in the Emergency Measures Task	28 Nov 84	29,000
Museums/Heritage	Funding of costs associated with the registering of ethnological artifacts	12 Dec 84	18,000
Police Services Agreement	Funding for the Native Special Constables Program at a level of ten constables	11 Sep 84	336,000
Court Services	Funding for initial implementation of the Young offenders Act	23 May 84	64,000
Consumer Services	Transfer Status of Women Secretariat to the Department of the Executive	25 Sep 84	(275,000)
Total Program			\$ 289,000
<u>Government Services</u>			
Freight	Transfer to Education for freight costs associated with newly created Education Authorities	11 Sep 84	\$ (11,000)
	Transfer to Local Government for freight costs associated with newly created Hamlets	12 Dec 84	(23,000)
Communications	Transfer to Education for telephone costs associated with newly created Education Authorities	11 Sep 84	(4,400)
Total Program			\$ (38,400)
<u>Public Works & Highways</u>			
Directorate	Funding for Energy Conservation	17 Apr 84	\$ 200,000
	Funding for Conservation and Renewable Energy Demonstration Project (C.R.E.D.A.)	17 Apr 84	180,000
Buildings & Works	Funding for O & M costs associated with purchase of office building in Fort Simpson	14 Nov 84	10,000
	Transfer of funding to Local Government re: costs associated with Hamlet turnovers	12 Dec 84	(55,322)
Utilities	Funding for Municipal Services	16 Nov 84	872,000
	Transfer of funding to Local Government re: costs associated with Hamlet turnovers	12 Dec 84	(318,355)
Vehicles & Equipment	Transfer of funding to Local Government re: costs associated with Hamlet turnovers	12 Dec 84	(162,648)
Total Program			\$ 725,675

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1985

Schedule 4
Continued

<u>Operations and maintenance</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Renewable Resources</u>			
Directorate	Salary Base Adjustment	04 Apr 84	\$ 22,000
Pollution Control	Salary Base Adjustment	04 Apr 84	20,000
Wildlife Management	Salary Base Adjustment	04 Apr 84	27,000
	Foxe Basin Polar Bear Study	04 Apr 84	161,300
Field Services	Salary Base Adjustment	04 Apr 84	35,000
Science Advisor Board	Establishment of a term position	04 Apr 84	26,800
Total Program			<u>\$ 292,100</u>
<u>Local Government</u>			
Directorate	Funding for Regional and Tribal Councils	22 Aug 84	\$ 500,000
Municipal Affairs	Transfer of funding for the consolidation of the training programs in Education	16 Mar 84	(194,000)
	Financial assistance to the Town of Fort Simpson primarily for maintaining the water/sewer system	17 Oct 84	507,000
	Funding transfers from various departments re: the creation of new Hamlets	12 Dec 84	605,325
Sport & Recreation	Additional funding for Cultural Grants	20 Jun 84	10,000
Ministry of Culture	Funds for the establishment of a Ministry of Culture and the related cultural grant programs	17 Oct 84	400,000
Total Program			<u>\$ 1,828,325</u>
<u>Social Services</u>			
Administration	Transfer of funding for the consolidation of the training function in Education	16 Mar 84	\$ (35,000)
	Funding for the continuation of the Performance Measurement and Evaluation Project	20 Jun 84	41,000
Family & Children Services	Funding for the development of policy, program and monitoring capability — Young Offenders Act	19 Mar 84	335,500
	Funding for staff training, recruitment and facility operations — Young Offenders Act	23 May 84	888,000
	Utilization of funding from the Solicitor General for the Young Offenders Act	22 Aug 84	225,000
	Funding for a feasibility study re: an Information System for the Young Offenders Act	25 Sep 84	111,000
Total Program			<u>\$ 1,565,500</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
for the year ended March 31, 1985

Schedule 4
Continued

<u>Operations and maintenance</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Economic Development & Tourism</u>			
Directorate	Increase funding for the Economic Development Agreement	27 Sep 84	\$ 1,251,000
Manpower Development	Transfer of funding for the consolidation of the training function in Education	16 Mar 84	(5,110,000)
Tourism & Parks	To provide funding for a Parks Program Review Officer	16 Mar 84	36,000
	To provide funding for the implementation of priority programs (Tourism Development & Promotion)	17 Apr 84	400,000
Business Development	To provide a contribution to the Slave River Sawmill for wage support	16 Mar 84	320,000
Total Program			\$ (3,103,000)
<u>Education</u>			
Schools	Transfer from Government Services for Freight & Telephone costs for new Education Authorities	11 Sep 84	\$ 15,400
	To provide funding for an additional grade 10 preparation class at Sir John Franklin School	17 Oct 84	60,000
	To provide funding for the board and lodging component of the "Tuk Tech" program	28 Nov 84	147,000
Advanced Education	Transfer of funding for the consolidation of the training function in Education	16 Mar 84	7,874,000
College Programs	Transfer of funding for the consolidation of the training function in Education	16 Mar 84	249,000
	To provide funding for a Guide Training Program at Thebacha College	07 Aug 84	25,000
	Additional funding for the MacKenzie Valley Project Training Program at Thebacha College	22 Aug 84	1,500,000
	To provide funding for a Social Services Program at Thebacha College	27 Sep 84	278,000
	To provide funding for the Ophthalmic Program at Thebacha College	27 Sep 84	\$62,000
	To provide funding for the Board of Governors at Thebacha College	27 Sep 84	69,000
	To provide funding for various courses at Thebacha College	17 Oct 84	246,000
	To provide for the conversion of Thebacha College contract instructors to employees	28 Nov 84	118,000
Total Program			\$ 10,643,400
TOTAL OPERATIONS AND MAINTENANCE			\$ 10,937,000

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
for the year ended March 31, 1985

Schedule 4
Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Executive</u>			
Regional Operations	Additional Funding, Transient Centre, Rae Lakes	20 June 84	\$ 10,000
Secretariat	Emergency Equipment, RCMP Building, Fort Smith	11 Sept 84	5,000
	Transfer Funds to Justice & Public Services	28 Nov 84	(5,000)
	Security Vault — Yellowknife	12 Dec 84	30,000
Total Program			\$ 40,000
<u>N.W.T. Housing Corporation</u>			
N.W.T. Housing Corporation	Additional Grant for 30 Four-Bedroom Units, Eastern Arctic Communities	16 Mar 84	\$ 1,100,000
	Phase II Computerization of Financial System	28 Nov 84	27,000
Total Program			\$ 1,127,000
<u>Information</u>			
Directorate	Satellite Radio Network	12 Dec 84	\$ 100,000
Total Program			\$ 100,000
<u>Personnel</u>			
Staff Relations	Additional funds for the construction of a four-plex located at Rankin Inlet	20 June 84	\$ 377,000
	Additional funds to complete construction of log staff houses located at Lac La Martre, Rae Lakes and Snare Lakes	20 June 84	41,000
	Additional funds for new furnishings required for leased housing units located at Fort Liard and Rae Lakes	20 June 84	21,000
	Renovate Staff House, Snare Lake	20 June 84	24,000
	Employee House Purchase	22 Aug 84	124,200
	Employee House Purchase	12 Dec 84	53,200
	Additional funds for the log houses in Lac La Martre, Snare Lakes and Rae Lakes	12 Dec 84	43,000
	Additional funds for various projects due to original estimates being too low	12 Dec 84	8,000
	Employee House Purchase	12 Dec 84	34,200
	Employee House Purchase	10 Jan 85	37,700
Total Program			\$ 763,300

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
for the year ended March 31, 1985

Schedule 4
Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Justice & Public Services</u>			
Museums	Frobisher Bay Museum Grant	04 Apr 84	\$ 268,000
	Transfer Funds to Government Services	12 Dec 84	(22,000)
Safety and Mining	Emergency Communication Equipment	28 Nov 84	22,000
Total Program			\$ 268,000
<u>Government Services</u>			
Office Services	Transferred from Economic Development & Tourism for office furniture/equipment — Expo '86	23 July 84	\$ 5,100
	Additional funds for Social Services furniture due to Young Offenders Act	22 Aug 84	5,000
	Additional funds for furniture in Inuvik	12 Dec 84	10,000
	Transferred from various Departments for Furniture & Equipment	12 Dec 84	62,200
	To purchase furniture for various Departments	12 Dec 84	35,000
System & Computer Services	Transferred from Renewable Resources for micro-computing Equipment	11 July 84	1,500
	Additional funds for Social Services micro-computing equipment due to Young Offenders Act	22 Aug 84	20,000
	To purchase micro computing equipment for various Departments	12 Dec 84	37,000
	Surplus funds identified from various projects	12 Dec 84	(78,000)
	Surplus funds identified from printer sub-system	12 Dec 84	(35,000)
Supply Services	Mezzanine Floor Warehouse, Yellowknife	04 Apr 84	75,000
Petroleum Products	Various Carry-overs	04 Apr 84	50,000
	To provide additional funds for tank farms in Jean Marie & Nahanni Butte	12 Dec 84	210,000
	Surplus funds identified from various projects	12 Dec 84	(130,000)
Liquor Commission	Forklift for Frobisher Bay Liquor warehouse purchased for less than estimated	12 Dec 84	(9,000)
Total Program			\$ 264,800

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
for the year ended March 31, 1985

Schedule 4
Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Public Works & Highways</u>			
Accommodation Services	Fort Simpson Office Building	14 Nov 84	\$ 500,000
Repair/Upkeep of Buildings & Works	Major Repairs Building, Fort Simpson	14 Nov 84	50,000
	Surplus funds identified from various projects	12 Dec 84	(110,200)
Total Program			\$ 439,800
<u>Renewable Resources</u>			
Wildlife Management	Equipment, Foxe Basin Polar Bear Study	04 Apr 84	\$ 6,000
Field Services	Transfer Funds to Government Services	11 July 84	(1,500)
	Transfer Funds to Government Services	12 Dec 84	(11,500)
Total Program			\$ (7,000)
<u>Local Government</u>			
Community Planning & Development	Pine Point Water Supply Line	04 Apr 84	\$ 700,000
	Hamlet Office/Community Hall, Gjoa Haven	04 Apr 84	272,000
	Gravel/Rock Haul, Aklavik	04 Apr 84	36,000
	Gravel Haul, Tuktoyaktuk	04 Apr 84	250,000
	Municipal Grant City of Yellowknife	17 Apr 84	600,000
	Additional funds required for various projects	20 June 84	140,000
	Road Sidewalk Program	11 July 84	502,500
	Harbour Road Study, Tuktoyaktuk	22 Aug 84	18,000
	Surplus funds identified from various projects	25 Sept 84	(278,500)
	Harbour Road & Land Development, Tuktoyaktuk	28 Nov 84	150,000
	Surplus funds identified from community freezer in Rankin Inlet due to late tendering	12 Dec 84	(216,000)
	Surplus funds identified from the Hamlet Office/ Multi-Purpose Halls in Chesterfield Inlet and Repulse Bay due to late barge and new roof design	12 Dec 84	(474,000)
	Surplus funds identified from various projects	12 Dec 84	(250,700)
	Transfer Funds to Government Services	12 Dec 84	(5,700)
	Water Truck Replacement, Chesterfield Inlet	12 Dec 84	16,000

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
for the year ended March 31, 1985

Schedule 4
Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
	Office/Firehall Complex, Fort Franklin	12 Dec 84	10,000
	Parking Garage, Fort Franklin	12 Dec 84	154,000
	Community Meeting Hall, Rae Lakes	12 Dec 84	35,000
Land Assessment	Additional funds for land purchases in various communities	25 Sept 84	25,000
	Additional funds for search of granular material required for airstrips in various communities	25 Sept 84	35,000
Airports	Surplus funds identified from Airstrip Improvements in Nahanni Butte	12 Dec 84	(40,000)
Recreation	Igloodik Community Hall	4 Apr 84	172,000
	Additional Funds required for Community Hall, Norman Wells	20 June 84	250,000
	Additional Funds required for Multi-Purpose Hall, Arctic Bay	20 June 84	300,000
	Surplus funds identified from various minor projects	20 June 84	(147,000)
	Multi-Purpose Hall, Arctic Bay	27 Aug 84	24,000
	Additional funds required for Multi-Purpose Hall, Arctic Bay	25 Sept 84	130,000
	Additional funds required for Community Arena, Norman Wells	25 Sept 84	175,000
	Additional funds required for Community Arena, Fort Simpson	25 Sept 84	155,000
	Additional funds required for various minor projects	25 Sept 84	118,000
	Community Centres — Keewatin Region	25 Sept 84	310,000
	Surplus funds identified from minor projects	12 Dec 84	(5,000)
Total Program			\$ 3,160,600

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
for the year ended March 31, 1985

Schedule 4
Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
<u>Social Services</u>			
Administration	Surplus funds identified from training equipment and general studies	12 Dec 84	\$ (23,000)
Family and Children's Services	Young Offenders	23 May 84	850,000
	Surplus funds identified from Wilderness Camp grant due to original estimate being too high.	12 Dec 84	(3,900)
Corrections Services	Vehicle for Women Correctional Centre	12 Dec 84	22,000
Services Aged/Handicapped	Group Home, Frobisher Bay	17 Apr 84	100,000
	Surplus funds identified various projects due to original estimates being too high.	12 Dec 84	(37,100)
Financial Assistance	Transient Centre, Churchill	12 Dec 84	23,000
Total Program			\$ 931,000
<u>Economic Development & Tourism</u>			
Tourism & Parks	Transfer Funds to Government Services	23 July 84	\$ (5,100)
	Surplus funds identified from various projects due to original estimates being too high	12 Dec 84	(64,000)
Business Development	Surplus funds identified from enterprise equipment, Baffin	12 Dec 84	(4,000)
Expo '86	Expo '86	11 Sept 84	500,000
Total Program			\$ 426,900
<u>Education</u>			
Administration	Additional funds required for Resource Centre furniture and equipment, Yellowknife	12 Dec 84	\$ 3,000
Schools	Gym Storage, Sir John	23 July 84	30,000
	Keewatin Education Centre	07 Aug 84	508,000
	Surplus funds identified from various projects due to original estimates being too high	12 Dec 84	(115,000)
Continuing Education	Surplus funds identified from minor projects due to original estimates being too high	12 Dec 84	(2,000)
College Program	Surplus funds identified from various projects due to original estimates being too high	12 Dec 84	(3,000)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Special Warrants by Activity
 for the year ended March 31, 1985

Schedule 4
 Continued

<u>Capital</u>	<u>Purpose</u>	<u>Date of Approval</u>	<u>Amount Authorized</u>
Student Residences	Grolier Hall, Renovations	20 June 84	\$ 110,000
	Kitchen Renovations, Akaitcho Hall	23 July 84	45,000
	Additional funds required for the renovations to Grolier Hall to cover design and tender cost	12 Dec 84	83,000
	Additional funds required for various projects due to original estimates being too low	12 Dec 84	2,000
Total Program			\$ 661,000
<u>Health</u>			
N.W.T. Share of Health Care Services	Construction of Nursing Stations & Residences rephased	20 June 84	\$ (1,969,000)
Territorial Hospital Insurance Services	Purchase Boarding Home — Montreal	20 June 84	417,000
	Stanton Yellowknife Hospital	25 Sept 84	675,000
Total Program			\$ (877,000)

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans Receivable from Municipalities (Summary)
 for the year ended March 31, 1985

Schedule 5

	Original Amount	Principal Balance March 31, 1984	Principal Repayments	New Loans	Principal Balance March 31, 1985
Town of Pine Point	\$ 3,038,382	\$ 2,070,869	\$ 230,145	—	\$ 1,840,724
Village of Fort Simpson	190,920	145,079	20,946	—	124,133
Town of Hay River	2,206,559	1,060,353	151,064	344,000	1,253,289
Town of Fort Smith	2,459,067	1,682,832	579,578	325,000	1,428,254
Village of Frobisher Bay	567,000	492,558	136,291	—	356,267
Town of Inuvik	2,298,484	1,193,644	75,972	764,460	1,882,132
City of Yellowknife	14,867,193	11,661,175	684,332	950,000	11,926,843
	\$ 25,627,605	\$ 18,306,510	\$ 1,878,328	\$ 2,383,460	\$ 18,811,642

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans Receivable from Municipalities
for the year ended March 31, 1985

Schedule 5
Continued

Municipality	Year of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/84	New Loans	Principal Repayments	Principal Balance March 31/85
Town of Pine Point								
3 Lot development	1974	01 AUG 1984	9 1/4	\$ 39,002	\$ 6,510	—	\$ 6,510	\$ —
4 Road construction	1974	05 SEP 1984	9 1/4	155,000	22,343	—	22,343	—
5 Employee housing	1974	15 DEC 1994	8 3/4	80,000	59,271	—	3,422	55,849
6 Lot development	1975	02 SEP 1985	8	170,000	45,179	—	21,721	23,458
7 Employee housing	1976	15 OCT 1995	9 3/4	40,000	31,858	—	1,512	30,346
8 Employee housing	1976	02 JUL 1996	9 3/4	160,000	132,944	—	5,512	127,432
9 Subdivision development	1979	23 SEP 1987	8 1/2	701,731	405,241	—	—	405,241
10 Road paving	1979	30 NOV 1994	10 1/2	200,000	172,398	—	8,873	163,525
11 Road paving	1979	11 DEC 1989	10 1/2	243,672	174,754	—	22,155	152,599
12 Steam boiler	1980	27 MAR 1985	11 1/4	18,500	4,573	—	4,573	—
13 Sewer cleaner	1980	27 MAR 1985	11 1/2	19,500	9,129	—	9,129	—
15 Improve water line	1981	27 AUG 1990	11 1/4	209,582	179,227	—	17,902	161,325
16 Improve water & sewer lines	1981	27 AUG 1990	11 1/4	63,761	54,527	—	5,446	49,081
17 Ice plant & lighting	1980	28 AUG 1990	11 1/4	95,000	76,555	—	7,647	68,908
18 Local improvements	1981	22 OCT 1990	13 1/4	17,634	15,220	—	1,452	13,768
19 Fire hall extension	1981	10 JUL 1986	15 1/2	100,000	68,413	—	19,585	48,828
20 Sidewalk construction	1981	10 JUL 1986	15 1/2	150,000	102,619	—	29,377	73,242
21 Purchase of fire truck	1981	05 OCT 1985	18 1/2	100,000	69,711	—	19,437	50,274
22 Construction of town hall	1981	16 NOV 1991	17 1/2	325,000	293,681	—	19,788	273,893
24 Road paving program	1982	30 SEP 1997	14 1/2	150,000	146,716	—	3,761	142,955
				\$ 3,038,382	\$ 2,070,869	\$ —	\$ 230,145	\$ 1,840,724
Village of Fort Simpson								
2 Employee housing	1974	10 OCT 1989	9 1/4	\$ 35,000	\$ 19,617	—	\$ 2,592	\$ 17,025
3 Employee housing	1975	10 OCT 1990	8 1/2	19,000	11,673	—	—	10,380
4 Purchase fire truck	1979	31 MAR 1994	10 1/2	55,000	44,510	—	2,776	41,734
5 Purchase grader	1982	20 DEC 1987	13	81,920	69,279	—	14,285	54,994
				\$ 190,920	\$ 145,079	\$ —	\$ 20,946	\$ 124,133

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans Receivable from Municipalities
 for the year ended March 31, 1985

Schedule 5
Continued

Municipality	Year of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/84	New Loans	Principal Repayments	Principal Balance March 31/85
Town of Hay River								
12 Water & sewer system	1968	01 NOV 1988	6 3/4	\$ 60,000	\$ 22,926	\$ —	\$ 4,007	\$ 18,919
14 Arena	1969	15 OCT 1989	7 3/4	25,000	11,641	—	1,597	10,044
15 Public housing	1970	31 MAR 1990	8 1/2	50,000	27,043	—	6,224	20,819
16 Water & sewer	1970	01 SEP 1995	8 1/4	195,000	97,501	—	5,066	92,435
21 Town & fire hall extension	1972	01 DEC 1992	7 1/16	150,000	94,451	—	7,664	86,787
24 Purchase of motor grader	1973	15 SEP 1988	7 3/16	29,050	13,162	—	2,321	10,841
25 Water & sewer services/ commercial lots	1973	01 SEP 1988	7 3/16	68,000	30,810	—	5,434	25,376
27 Purchase backhoe	1974	15 MAR 1984	7 3/16	21,535	2,912	—	2,912	—
28 Additions to fire hall	1973	01 SEP 1993	7 1/16	100,000	67,711	—	4,744	62,967
30 Residential sub-division	1976	01 FEB 1990	8 3/8	332,114	188,160	—	25,408	162,752
32 Low cost housing sub-div.	1975	01 MAR 1990	8 3/8	180,000	110,575	—	25,533	85,042
33 Purchase water meters	1975	15 OCT 1995	10	70,000	56,023	—	2,620	53,403
35 Drainage improvements	1976	15 JAN 1986	9 1/4	55,000	43,805	—	2,079	41,726
36 Purchase fire equipment	1976	15 APR 1991	9 3/8	64,700	44,788	—	4,006	40,782
41 Drainage improvement	1976	01 DEC 1997	9 1/2	143,140	128,484	—	2,961	125,523
43 Road construction	1977	23 SEP 1984	8	69,450	12,351	—	12,351	—
44 Road construction	1977	23 SEP 1984	8	27,237	4,844	—	4,844	—
45 Road construction	1977	23 SEP 1984	8	15,193	2,702	—	2,702	—
46 Road construction	1977	23 SEP 1984	8	58,980	10,489	—	10,489	—
47 Ben Sivertz Sports Centre	1977	23 SEP 1997	8 3/4	40,000	33,989	—	1,330	32,659
49 Road paving	1980	02 JAN 1987	10 1/8	108,160	55,986	—	16,772	39,214
53 Vale Island Firehall	1984	15 AUG 2005	15 1/8	144,000	—	144,000	—	144,000
54 Water & Sewer Extensions	1984	01 SEP 1989	12 3/20	200,000	—	200,000	—	200,000
				\$ 2,206,559	\$ 1,060,353	\$ 344,000	\$ 151,064	\$ 1,253,289

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans Receivable from Municipalities
for the year ended March 31, 1985

Schedule 5
Continued

Municipality	Year of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/84	New Loans	Principal Repayments	Principal Balance March 31/85
Town of Fort Smith								
3 Sewer line	1969	01 OCT 1984	7 1/4%	\$ 16,200	\$ 1,736	\$ —	\$ 1,736	\$ —
4 Sewer line	1969	15 OCT 1984	7 1/8%	15,000	1,612	—	1,612	—
5 Senior citizens home	1970	31 JAN 1990	8 1/2%	40,000	19,247	—	2,591	16,656
6 Library	1970	31 MAR 1990	8 1/2%	15,000	7,218	—	—	7,218
7 Sprinkler system	1970	30 NOV 1985	7 1/4%	20,000	4,129	—	1,987	2,142
8 Sewer lines	1971	01 SEP 1991	7 1/8%	45,320	26,403	—	2,494	23,909
9 Artificial ice/arena & curling rink	1971	30 SEP 1986	6 3/4%	22,500	6,301	—	1,972	4,329
10 Housing mun. employees	1972	01 OCT 2002	7 1/4%	30,000	25,409	—	633	24,776
11 Housing mun. employees	1972	30 NOV 1994	7 1/4%	27,000	22,868	—	570	22,298
12 Sewer line extension	1973	01 SEP 1993	7 3/4%	18,150	12,267	—	862	11,405
13 Various projects	1973	15 SEP 1988	7 1/4%	85,000	38,613	—	6,681	31,932
14 Water main extensions	1973	15 DEC 1993	7 1/4%	20,000	13,527	—	951	12,576
15 Sewer extensions	1973	15 DEC 1993	7 1/4%	23,325	15,776	—	1,109	14,667
16 Construction of town hall	1974	01 DEC 2004	9 3/4%	120,000	109,546	—	1,788	107,758
17 Purchase of fire truck	1975	01 DEC 1990	7 1/8%	55,000	33,355	—	3,749	29,606
18 Swimming pool	1975	15 JUN 1990	8 3/4%	30,000	17,873	—	2,089	15,784
19 Road construction	1975	15 JUN 1985	8	200,000	49,696	—	25,830	23,866
20 Sewer & water	1976	15 DEC 1995	10	36,000	28,812	—	1,347	27,465
21 Health centre	1977	25 MAY 1997	9	140,000	119,412	—	4,589	114,823
23 Local improvements	1978	20 SEP 1998	9 1/2%	20,000	17,766	—	582	17,184
24 Installation of power system in Westgrove subdivision	1979	06 NOV 1984	10 1/8%	30,509	7,422	—	7,422	—
25 Fire alarm & communication system	1979	06 NOV 2000	10 1/8%	72,633	67,003	—	1,810	65,193
26 Paving	1980	31 JUL 1991	11	78,000	62,411	—	6,379	56,032
27 Water & sewer improvements	1983	01 JUN 2003	13	974,430	974,430	—	484,262	490,168
28 Water & sewer improvements	1984	22 MAY 1994	14 3/4%	230,000	—	230,000	—	230,000
29 Sewer line extension	1984	15 AUG 2004	15 1/4%	65,000	—	65,000	16,533	48,467
30 Sidewalk construction	1984	15 SEP 1994	14 1/4%	30,000	—	30,000	—	30,000
				\$ 2,459,067	\$ 1,682,832	\$ 325,000	\$ 579,578	\$ 1,428,254

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans Receivable from Municipalities
 for the year ended March 31, 1985

Schedule 5
Continued

Municipality	Year of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/84	New Loans	Principal Repayments	Principal Balance March 31/85
Village of Frobisher Bay								
3 Road paving	1977	19 NOV 1992	8 1/2	\$ 150,000	\$ 110,529	\$ —	\$ 8,668	\$ 101,861
4 Fire truck	1980	31 JUL 1985	10 1/4	65,000	30,029	—	14,249	15,780
5 Purchase equipment	1983	01 SEP 1988	12	352,000	352,000	—	113,374	238,626
				<u>\$ 567,000</u>	<u>\$ 492,558</u>	<u>\$ —</u>	<u>\$ 136,291</u>	<u>\$ 356,267</u>
Town of Inuvik								
1 Public housing	1971	05 DEC 1991	7 1/4	\$ 80,403	\$ 45,647	\$ —	\$ 4,420	\$ 41,227
3 Land for employee housing	1974	15 OCT 1994	8 1/4	125,000	91,463	—	5,424	86,039
5 Const. fire/town hall	1975	01 MAR 2002	9	350,000	296,195	—	8,975	287,220
6 Upgrade existing Roads	1975	01 MAR 1990	8 3/4	150,000	81,935	—	11,066	70,869
10 Fire/town hall	1976	01 APR 2002	9 3/4	100,000	90,208	—	2,003	88,205
12 Municipal offices complex	1978	01 JUL 1988	9	200,000	121,217	—	20,254	100,963
13 Paving program	1978	01 JUL 1988	9 3/4	425,000	376,980	—	12,466	364,514
14 Garbage truck	1982	24 MAR 1992	15 1/4	103,621	89,999	—	11,364	78,635
15 Grader	1984	22 MAY 1994	14 3/4	149,460	—	149,460	—	149,460
16 Backhoe	1984	22 MAY 1994	14 3/4	40,000	—	40,000	—	40,000
17 Paving	1984	01 OCT 2004	15 1/4	400,000	—	400,000	—	400,000
18 Swimming pool	1984	01 OCT 1994	15 1/4	55,000	—	55,000	—	55,000
19 Playing field	1984	01 OCT 1994	15 1/4	70,000	—	70,000	—	70,000
20 Community centre	1984	01 OCT 1994	15 1/4	50,000	—	50,000	—	50,000
				<u>\$ 2,298,484</u>	<u>\$ 1,193,644</u>	<u>\$ 764,460</u>	<u>\$ 75,972</u>	<u>\$ 1,882,132</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans Receivable from Municipalities
for the year ended March 31, 1985

Schedule 5
Continued

Municipality	Year of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/84	New Loans	Principal Repayments	Principal Balance March 31/85
City of Yellowknife								
25 Fire equipment	1969	01 OCT 1984	7 1/4	\$ 27,200	\$ 2,924	—	\$ 2,924	\$ —
26 Design of fire hall	1969	01 OCT 1989	7 1/4	9,000	4,205	—	574	3,631
29 Water meters	1969	01 OCT 1989	7 1/4	32,500	15,134	—	2,076	13,058
32 Housing	1970	31 JAN 1990	8 1/2	30,000	14,435	—	1,943	12,492
33 Housing	1970	31 JUL 1990	8 1/2	10,000	5,354	—	596	4,758
34 Fire hall equipment	1970	31 JUL 1990	8 1/4	174,505	93,448	—	10,397	83,051
36 Street lights	1970	31 JUL 1990	8 1/4	11,540	6,166	—	689	5,477
39 Fence around cemetery	1970	31 JUL 1985	8	15,000	3,125	—	1,502	1,623
40 Storm sewers	1970	31 JUL 1990	8 1/4	25,000	13,386	—	1,490	11,896
49 Const. of storm sewers	1971	30 SEP 1991	6 1/4	50,000	28,112	—	2,747	25,365
52 New fire hall	1971	30 SEP 1991	6 1/4	61,500	34,578	—	3,378	31,200
54 Street lighting	1971	30 SEP 1991	7 1/2	12,000	6,895	—	660	6,235
57 Hospital extension	1971	30 SEP 1991	7 1/4	175,000	99,353	—	9,620	89,733
63 Water & sewer lines	1972	01 NOV 1992	7 1/4	30,000	18,651	—	1,537	17,114
64 Storm sewers	1972	01 NOV 1992	7 1/4	10,000	6,217	—	512	5,705
65 Develop playgrounds	1972	01 NOV 1992	7 1/4	30,000	18,651	—	1,537	17,114
71 Paving roads	1972	01 NOV 1987	7 1/4	11,650	4,377	—	982	3,395
74 Fire hydrants	1973	01 SEP 1993	7 1/4	16,000	10,834	—	759	10,075
75 Storm sewers	1973	01 SEP 1993	7 1/4	14,600	9,888	—	692	9,196
80 Water meters & reader	1974	15 MAR 1994	7 1/4	41,500	26,795	—	2,136	24,659
82 Various projects	1974	31 OCT 1984	9 1/4	170,800	24,620	—	24,620	—
83 Storm sewer	1974	31 OCT 1994	9 1/4	15,000	11,281	—	630	10,651
84 Complex	1974	31 OCT 1998	9 1/4	100,000	91,289	—	1,490	89,799
85 Restore Jackfish Lake gravel pit	1974	31 OCT 1994	9 1/4	25,000	18,964	—	1,038	17,926
86 City Hall complex	1975	01 DEC 1994	9 1/4	908,000	689,086	—	37,635	651,451
89 Mobile home park	1975	01 APR 1985	7 1/4	86,400	22,510	—	22,510	—
99 Office furniture	1975	31 AUG 1985	8	7,065	1,880	—	902	978
100 Franklin Road rebuilding	1975	31 DEC 1985	8	125,000	33,267	—	15,967	17,300
101 Lane paving	1975	31 OCT 1985	8	3,250	865	—	415	450
102 Storm sewers	1975	01 DEC 1985	8	150,000	39,920	—	19,161	20,759
103 McInven Beach Park	1975	01 DEC 1985	8	5,000	1,331	—	639	692
104 Long Lake Beach	1975	01 DEC 1985	8	5,000	1,331	—	639	692
105 Water meters	1975	31 OCT 1985	8	37,000	9,847	—	4,726	5,121
106 Fire department tanker	1975	31 OCT 1990	8 1/2	20,000	12,297	—	1,360	10,937
107 Fire department equipment	1975	31 OCT 1990	8 1/2	68,000	41,800	—	4,627	37,173
108 Fire department pumper	1975	31 OCT 1990	8 1/2	54,000	33,194	—	3,674	29,520

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans Receivable from Municipalities
 for the year ended March 31, 1985

Schedule 5
Continued

Municipality	Year of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/84	New Loans	Principal Repayments	Principal Balance March 31/85
City of Yellowknife (Continued)								
109 Complex	1975	15 JUL 2005	9 1/4	\$ 302,000	\$ 279,036	\$ —	\$ 4,220	\$ 274,816
110 City Hall	1975	15 JUL 2005	9 1/4	320,000	293,052	—	4,717	288,335
111 Concrete sidewalks	1975	31 AUG 1985	9 1/4	32,500	9,010	—	4,303	4,707
113 Petitot Park project	1976	01 JUN 1986	9 1/4	41,300	16,343	—	4,980	11,363
115 Bulldozer & tilt blade	1976	02 APR 1986	9 1/4	30,000	11,872	—	3,617	8,255
117 1976 Res. Street paving	1976	01 JUL 1986	9 1/4	90,000	35,615	—	10,851	24,764
118 Concrete curbs & gutters	1976	01 JUL 1986	9 1/4	32,500	12,861	—	3,919	8,942
119 Storm sewer program	1976	01 AUG 1986	9 1/4	140,000	55,400	—	16,880	38,520
120 Pumper truck down payment	1976	01 SEP 1996	9 1/4	8,000	6,633	—	277	6,356
124 Grader	1977	25 MAY 1987	8 1/4	52,000	25,814	—	5,708	20,106
130 Frame Lake South Subdivision	1977	04 JUN 1997	9	1,165,500	994,108	—	38,207	955,901
131 Street paving programs	1977	01 OCT 1987	8 1/4	250,000	123,753	—	27,413	96,340
132 Improve Frame Lake South	1977	20 DEC 1997	8 1/4	334,500	284,231	—	11,123	273,108
134 Paving, curbs & gutters	1978	30 MAR 1988	8 1/4	76,328	37,998	—	8,386	29,612
135 Sidewalk construction	1978	30 MAR 1988	8 1/4	12,500	6,223	—	1,373	4,850
137 Street paving, curbs, etc.	1978	25 DEC 1987	9 1/4	83,000	44,956	—	9,812	35,144
139 Purchase bulldozer	1979	16 NOV 1985	10 1/4	35,000	8,514	—	8,514	—
140 Road construction	1979	16 NOV 1990	10 1/4	100,000	71,717	—	9,092	62,625
141 Traffic lights	1979	16 NOV 1987	10 1/4	64,000	33,128	—	9,924	23,204
142 Traffic lights	1979	16 NOV 1987	10 1/4	34,000	17,599	—	5,272	12,327
143 Sewer flusher	1979	16 NOV 1985	10 1/4	34,000	8,271	—	8,271	—
144 Playground	1979	16 NOV 1985	10 1/4	20,000	4,865	—	4,865	—
145 Roof repairs arena	1979	16 NOV 1985	10 1/4	85,000	20,678	—	20,678	—
148 Road construction	1980	31 JUL 1990	11	125,000	100,017	—	10,223	89,794
149 Road construction	1980	31 JUL 1990	11	32,500	26,004	—	2,658	23,346
150 Playground construction	1980	31 JUL 1985	10 1/4	39,500	18,248	—	8,659	9,589
151 Arena insulation	1980	31 JUL 1984	10 1/4	23,000	6,647	—	6,647	—
152 Purchase of vehicles	1981	17 AUG 1986	17 1/4	16,000	11,097	—	3,117	7,980
153 Purchase dump truck	1981	17 AUG 1987	17 1/4	18,000	14,736	—	2,075	12,661
154 Residential paving program	1981	17 AUG 1990	17 1/4	227,700	206,240	—	13,643	192,597
155 Business district sewer project	1981	17 AUG 1985	17 1/4	25,000	17,339	—	4,871	12,468
156 Upgrading Lakeview Cemetery	1981	17 AUG 1985	17 1/4	9,000	6,242	—	1,753	4,489
157 Parks project	1981	17 AUG 1985	17 1/4	22,000	15,258	—	4,286	10,972
158 Tommy Forrest Ball Park	1981	17 AUG 1985	17 1/4	16,700	11,582	—	3,254	8,328

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans Receivable from Municipalities
for the year ended March 31, 1985

Schedule 5
Continued

Municipality	Year of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/84	New Loans	Principal Repayments	Principal Balance March 31/85
City of Yellowknife (Continued)								
159 Bristol Park	1981	17 AUG 1985	17 1/8	\$ 12,200	\$ 8,461	—	\$ 2,377	\$ 6,084
160 Breathing apparatus	1981	17 AUG 1985	17 1/8	14,000	9,710	—	2,728	6,982
161 Fire equipment	1982	24 MAR 1989	15 1/8	15,000	12,116	—	1,783	10,333
162 Parks	1982	24 MAR 1992	15 1/8	159,000	142,457	—	10,225	132,232
163 Playing field	1982	24 MAR 1992	15 1/8	22,000	19,711	—	1,415	18,296
164 Parks	1982	24 MAR 1987	15 1/8	20,000	13,661	—	3,918	9,743
165 Air compressor	1982	24 MAR 1987	15 1/8	10,000	6,830	—	1,959	4,871
166 Compactor	1982	24 MAR 1989	15 1/8	27,000	21,809	—	3,209	18,600
167 Paving machine	1982	24 MAR 1992	15 1/8	40,000	35,838	—	35,838	—
168 Sidewalk construction	1982	24 MAR 1992	15 1/8	45,000	40,318	—	2,894	37,424
169 Trails End Trailer Court	1982	24 MAR 2002	15 1/8	500,000	489,999	—	6,181	483,818
170 Sewer main/downtown area	1983	15 MAR 2003	12 1/2	430,000	424,369	—	6,335	418,034
171 Road paving 1983	1983	15 MAR 1993	12 1/2	272,500	257,343	—	17,052	240,291
172 Residential development	1983	17 AUG 1993	12	260,000	260,000	—	14,816	245,184
173 Mobile home park	1983	17 AUG 2003	12	970,000	970,000	—	13,462	956,538
174 Frame Lake South	1983	01 MAY 2003	9 1/8	960,764	960,765	—	18,518	942,247
175 Frame Lake South	1983	01 MAY 2003	9 1/8	1,262,292	1,262,292	—	24,329	1,237,963
176 Frame Lake South	1983	01 MAY 2003	9 1/8	963,466	963,466	—	18,570	944,896
177 Frame Lake South	1983	01 MAY 2003	9 1/8	1,470,933	1,470,933	—	28,351	1,442,582
178 Water mains	1984	14 MAY 2004	14 43/60	800,000	—	800,000	—	800,000
179 Backhoe loader	1984	14 MAY 1994	14 43/60	115,000	—	115,000	—	115,000
180 Ambulance	1984	14 MAY 1994	14 43/60	35,000	—	35,000	—	35,000
				\$ 14,867,193	\$ 11,661,175	\$ 950,000	\$ 684,332	\$ 11,926,843
Total Municipalities								
				\$ 25,627,605	\$ 18,306,510	\$ 2,383,460	\$ 1,878,328	\$ 18,811,642

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Debenture Loans Receivable from School Districts
 for the year ended March 31, 1985

Schedule 6

School districts	Year of Issue	Maturity Date	Interest Rate	Original Amount	Principal Balance March 31/84	Principal Repayments	Principal Balance March 31/85
Yellowknife No. 1							
8 School Addition	1971	01 JUL 1991	7 1/8	\$ 45,000	\$ 26,217	\$ 2,476	\$ 23,741
9	1971	01 JUL 1991	6 1/8	267,000	150,125	14,666	135,459
11 Apartment Block	1973	01 FEB 1993	7 1/8	419,000	260,887	21,415	239,472
				731,000	437,229	38,557	398,672
Yellowknife No. 2							
4	1966	01 SEP 1986	5 3/4	70,000	15,494	4,909	10,585
5	1969	15 OCT 1989	7 3/4	50,000	23,282	3,194	20,088
7	1972	31 JUL 1992	7 1/8	50,000	31,085	2,562	28,523
				170,000	69,861	10,665	59,196
Total School Districts				\$ 901,000	\$ 507,090	\$ 49,222	\$ 457,868

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Other Long Term Receivables
for the year ended March 31, 1985

Schedule 7

Long Term Receivable	Maturity Date	Interest Rate	Original Amount	Balance as at March 31/84	New Loans	Principal Repayments	Balance as at March 31/85
Agreements for Sale			\$	\$ 99,437	\$ 53,395	\$ 77,196	\$ 75,636
Loans to Arctic Co-operatives Limited							
— Inventory	01 MAR 1986	—	82,753	24,828	—	8,275	16,553
— Capital	01 MAR 1986	—	124,000	37,200	—	12,400	24,800
			206,753	62,028	—	20,675	41,353
Second Mortgage to Wilson Realty	01 MAR 1993	7	180,000	101,201	—	8,409	92,791
Inuvik Land Sales	31 DEC 1988	10	378,441	294,673	—	48,267	246,406
Inuvik Parka Enterprises	20 SEP 1992	—	1,626,556	1,545,228	—	81,328	1,463,900
Kakivak Projects	01 NOV 1983	—	48,962	8,154	—	8,154	—
Bay Chimo Store	30 OCT 1985	—	137,568	52,286	—	37,002	15,284
Cambridge Bay Fish Plant	31 DEC 1984	—	53,583	10,717	—	—	10,717
Nanasivik Mines							
— Water Treatment #1	01 FEB 1989	9 1/2	547,801	331,113	—	53,389	277,724
— Water Treatment #2	01 FEB 1989	9 1/2	17,865	11,276	—	11,277	—
— Water Treatment #3	01 FEB 1989	9 1/2	13,490	9,479	—	1,248	8,231

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Other Long Term Receivables
 for the year ended March 31, 1985

Schedule 7
Continued

Long Term Receivable	Maturity Date	Interest Rate	Original Amount	Balance as at March 31/84	New Loans	Principal Repayments	Balance as at March 31/85
— Municipal Services #1	01 FEB 1989	9%	\$ 1,765,583	\$ 1,067,191	—	\$ 140,515	\$ 926,676
— Municipal Services #2	01 FEB 1989	9%	554,523	350,055	—	46,091	303,963
— Municipal Services #3	01 FEB 1989	9%	147,164	103,412	—	13,616	89,796
— Town Planning	01 FEB 1989	8%	76,845	45,771	—	6,123	39,648
— Townsite Centre	01 FEB 1989	8%	805,822	651,907	—	87,200	564,707
— Project Management	01 FEB 1989	8%	54,171	43,824	—	5,862	37,962
Total Nanisivik Mines			3,983,264	2,614,028	—	365,321	2,248,707
Snowdrift Craft Shop	01 MAY 1986	—	4,202	—	4,202	702	3,500
Hanavik Arts Ltd.							
— Inventory	01 JUL 1992	—	190,461	—	190,461	6,349	184,112
— Capital	01 OCT 1994	—	50,000	—	50,000	—	50,000
Total Hanavik Arts Limited			240,461	—	240,461	6,349	234,112
Subtotal Other Long Term Receivables			6,859,790	4,787,751	298,058	653,403	4,432,406
Less Allowance for Doubtful Loans			—	—	—	—	1,463,901
Total Other Long Term Receivables			\$ 6,859,790	\$ 4,787,751	\$ 298,058	\$ 653,403	\$ 2,968,505

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Loans Payable to Canada
for the year ended March 31, 1985

Schedule 8

General Purpose

<u>Loan No.</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance as of March 31, 1984</u>	<u>Principal Repayments</u>	<u>Balance as of March 31, 1985</u>
24	05 JUN 1987	5 $\frac{1}{16}$	\$ 1,398,000	\$ 57,409	\$ 57,409	\$ —
62	02 OCT 1991	7 $\frac{3}{16}$	750,000	425,817	425,817	—
72	01 FEB 1992	6 $\frac{1}{16}$	753,000	419,237	419,237	—
82	26 AUG 1992	7 $\frac{5}{8}$	600,000	377,023	377,023	—
88	19 OCT 1992	7 $\frac{1}{16}$	555,000	349,452	349,452	—
102	15 SEP 1993	7 $\frac{1}{16}$	687,000	465,191	465,191	—
109	15 SEP 1993	7 $\frac{1}{16}$	686,000	464,514	464,514	—
113	01 NOV 1993	7 $\frac{5}{8}$	686,500	463,980	463,980	—
118	15 JAN 1993	7 $\frac{5}{8}$	495,500	334,891	334,891	—
130	30 JUL 1994	9 $\frac{5}{8}$	800,000	601,704	601,704	—
141	29 JAN 1995	8 $\frac{3}{4}$	790,000	585,376	585,376	—
148	09 SEP 1995	8 $\frac{7}{8}$	700,000	547,664	547,664	—
149	30 JAN 1996	9 $\frac{3}{4}$	500,000	398,224	398,224	—
153	18 NOV 1996	9 $\frac{5}{8}$	1,000,000	825,597	825,597	—
156	JUN 1997	9	1,165,500	994,108	994,108	—
157	25 MAY 1988	8 $\frac{1}{4}$	52,000	25,814	25,814	—
163	25 MAY 1997	9	140,000	119,412	119,412	—
164	23 SEP 1984	8	69,450	12,351	12,351	—
165	23 SEP 1984	8	27,237	4,844	4,844	—
166	23 SEP 1984	8	15,193	2,702	2,702	—
167	23 SEP 1984	8	58,980	10,489	10,489	—
168	23 SEP 1997	8 $\frac{3}{4}$	40,000	33,989	33,989	—
169	01 OCT 1987	8 $\frac{1}{8}$	250,000	123,753	123,753	—
170	23 SEP 1987	8 $\frac{1}{8}$	1,067,800	528,575	528,575	—
172	19 NOV 1992	8 $\frac{1}{2}$	150,000	110,529	110,529	—
173	20 DEC 1997	8 $\frac{3}{4}$	334,500	284,231	284,231	—
175	30 MAR 1988	8 $\frac{3}{8}$	76,328	37,998	37,998	—
176	30 MAR 1988	8 $\frac{3}{8}$	12,500	6,223	6,223	—
178	01 JUL 1988	9	200,000	121,217	121,217	—
179	01 JUL 1998	9 $\frac{5}{8}$	425,000	376,980	376,980	—
182	29 SEP 1998	9 $\frac{1}{2}$	20,000	17,766	17,766	—
183	20 DEC 1998	9 $\frac{5}{8}$	1,000,000	887,011	887,011	—
184	29 DEC 1987	9 $\frac{1}{4}$	83,000	44,956	44,956	—
186	31 MAR 1994	10 $\frac{1}{8}$	55,000	44,510	44,510	—
187	30 NOV 1994	10 $\frac{7}{8}$	200,000	172,398	172,398	—
188	06 NOV 1984	10 $\frac{7}{8}$	30,509	7,422	7,422	—
189	06 NOV 1999	10 $\frac{7}{8}$	72,633	67,003	67,003	—
190	16 NOV 1984	10 $\frac{7}{8}$	35,000	8,514	8,514	—
191	16 NOV 1989	10 $\frac{7}{8}$	100,000	71,717	71,717	—
192	16 NOV 1986	10 $\frac{7}{8}$	64,000	33,128	33,128	—
193	16 NOV 1986	10 $\frac{7}{8}$	34,000	17,599	17,599	—
194	16 NOV 1984	10 $\frac{7}{8}$	34,000	8,271	8,271	—
195	16 NOV 1984	10 $\frac{7}{8}$	20,000	4,865	4,865	—
196	16 NOV 1984	10 $\frac{7}{8}$	85,000	20,678	20,678	—
197	11 DEC 1999	10 $\frac{7}{8}$	243,672	174,754	174,754	—
198	11 DEC 1989	10 $\frac{7}{8}$	1,750,000	1,255,049	1,255,049	—
199	02 JAN 1987	10 $\frac{7}{8}$	108,160	55,986	55,986	—
200	27 MAR 1985	11 $\frac{7}{8}$	18,500	4,573	4,573	—
201	27 MAR 1985	11 $\frac{7}{8}$	19,500	4,820	4,820	—
202	31 JUL 1985	10 $\frac{3}{4}$	65,000	30,029	30,029	—
204	31 JUL 1990	11	125,000	100,017	100,017	—
205	03 JUL 1990	11	32,500	26,004	26,004	—
206	31 JUL 1985	10 $\frac{3}{4}$	39,500	18,248	18,248	—
207	31 JUL 1984	10 $\frac{5}{8}$	23,000	6,648	6,648	—
209	31 JUL 1990	11	78,000	62,411	62,411	—
210	28 AUG 1990	11 $\frac{3}{4}$	350,000	179,227	179,227	—
211	28 AUG 1990	11 $\frac{3}{4}$	70,000	54,527	54,527	—

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Loans Payable to Canada
for the year ended March 31, 1985

Schedule 8

General Purpose

<u>Loan No.</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance as of March 31, 1984</u>	<u>Principal Repayments</u>	<u>Balance as of March 31, 1985</u>
212	28 AUG 1990	11¾	\$ 95,000	\$ 76,555	\$ 76,555	\$ —
213	22 OCT 1990	13¼	35,524	14,194	14,194	—
214	10 JUL 1986	15½	100,000	68,413	68,413	—
215	10 JUL 1986	15½	150,000	102,619	102,619	—
216	17 AUG 1986	17½	16,000	11,097	11,097	—
217	17 AUG 1988	17½	18,000	14,736	14,736	—
218	17 AUG 1991	17½	227,700	206,240	206,240	—
219	17 AUG 1986	17½	25,000	17,339	17,339	—
220	17 AUG 1986	17½	9,000	6,242	6,242	—
221	17 AUG 1986	17½	22,000	15,258	15,258	—
222	17 AUG 1986	17½	16,700	11,582	11,582	—
223	17 AUG 1986	17½	12,200	8,461	8,461	—
224	17 AUG 1986	17½	14,000	9,710	9,710	—
225	05 OCT 1986	18½	100,000	69,711	69,711	—
226	16 NOV 1991	17½	325,000	293,681	293,681	—
227	24 MAR 1989	15½	15,000	12,116	12,116	—
228	24 MAR 1992	15½	159,000	142,457	142,457	—
229	24 MAR 1992	15½	22,000	19,711	19,711	—
230	24 MAR 1987	15½	20,000	13,661	13,661	—
231	24 MAR 1987	15½	10,000	6,830	6,830	—
232	24 MAR 1989	15½	27,000	21,809	21,809	—
233	24 MAR 1992	15½	40,000	35,838	35,838	—
234	24 MAR 1992	15½	45,000	40,318	40,318	—
237	24 MAR 1992	15½	103,621	84,722	84,722	—
239	24 MAR 2002	15½	500,000	489,999	489,999	—
Total General Purpose Loans			21,349,207	14,280,724	14,280,724	—
<u>Special Purpose</u>						
47	14 MAR 1990	8½	200,000	96,237	96,237	—
154	29 MAR 2002	8¾	450,000	399,664	399,664	—
Total Special Purpose			650,000	495,901	495,901	—
Total Loans from Canada			<u>\$ 21,999,207</u>	<u>\$ 14,776,625</u>	<u>\$ 14,776,625</u>	<u>\$ —</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Loans Payable to Canada Mortgage and Housing Corporation
for the year ended March 31, 1985

Schedule 9

<u>CMHC Loan No.</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance as at March 31, 1984</u>	<u>Principal Repayments</u>	<u>Balance as at March 31, 1985</u>
08-308-298	01 JAN 1990	9%	\$ 1,440,000	\$ 920,214	\$ 920,214	\$ —
08-308-306	01 JAN 1990	9%	90,661	57,486	57,486	—
08-308-930	01 JAN 1990	9%	198,000	126,202	126,202	—
Total Loans from C.M.H.C.			<u><u>\$ 1,728,661</u></u>	<u><u>\$ 1,103,902</u></u>	<u><u>\$ 1,103,902</u></u>	<u><u>\$ —</u></u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Write-Offs
for the year ended March 31, 1985

Schedule 10

	<u>Amount</u>
Education	
Harold J.F. Oldfield	\$ 5,200
Information	
Crystal Bear Films	6,520
Other miscellaneous accounts less than \$5,000 (All Departments)	<u>43,200</u>
Total Accounts Written-Off	<u><u>\$ 54,920</u></u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Funds and Surplus
for the year ended March 31, 1985

Schedule 11

	1985	1984
	(thousands of dollars)	
Surplus at beginning of the year		
Operations and maintenance		
As previously reported	\$ 38,623	\$ 20,601
Adjustment to prior year's surplus	<u>—</u>	<u>4,600</u>
	\$ 38,623	\$ 25,201
Capital	14,735	1,978
Business Loans Fund	8,000	7,000
Students Loan Fund	2,250	950
	<u>63,608</u>	<u>35,129</u>
Surplus (deficit) for the year		
Operations and maintenance	(6,816)	15,722
— less appropriation to Business Loans Fund	1,000	1,000
— less appropriation to Students Loan Fund	<u>1,500</u>	<u>1,300</u>
	(9,316)	13,422
Capital	(2,706)	12,757
Business Loans Fund	1,000	1,000
Students Loan Fund	1,500	1,300
	<u>(9,522)</u>	<u>28,479</u>
Surplus at end of the year		
Operations and maintenance	29,307	38,623
Capital	12,029	14,735
Business Loans Fund	9,000	8,000
Students Loan Fund	3,750	2,250
	<u>\$ 54,086</u>	<u>\$ 63,608</u>

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Outstanding Travel Advances
as at March 31, 1985

Schedule 12

HEADQUARTERS

Executive

Armstrong, Janet	\$	200	
Moss-Davies, Jeela		300	
Moss-Davies, Jeela		410	
Mercer, Raymond		1,500	
McKinnon, Ross		1,400	
Nerysoo, Richard		300	
Wray, Gordon		600	
Wray, Gordon		2,850	
Wray, Gordon		700	
			\$ 8,260

Legislative Assembly

Hamilton, David	800	
Wells, Antoinette	500	
Wells, Antoinette	950	2,250

Personnel

Kashla, Bill	1,486	
Iwasechka, George	1,073	
Kusugak, Mike	1,620	
Palfrey, Donald	2,650	6,829

Information

Harnum, Elizabeth	1,700	1,700
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Local Government

Hodgson, John	2,000	
Craig, Gary	1,000	
Slifka, Shane	943	3,943

Public Works & Highways

Elkin, Larry	1,600	
McKenzie, Jim	1,000	
Pierce, James	400	3,000

Renewable Resources

Lee, John	3,000	3,000
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Education

Kenneally, Cody	800	
Wilcox, Wilfred	350	
Menagh, Rowland L.	180	
Gill, Gerard	250	
Archer, Hannah	275	
Snowshoe, Mary	275	
Aikens, David	250	
Bird, Monique	100	2,480

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Outstanding Travel Advances
as at March 31, 1985

Schedule 12
Continued

HEADQUARTERS (continued)

Justice and Public Services

Price, Daniel	\$	800	
Lapointe, Robert		800	
Bourassa, Robert		600	
Bourassa, Robert		600	
Maisonneuve, Richard		500	
Maisonneuve, Richard		200	
Phillips, Gerard		50	
Fyfe, Alexander		274	
Fyfe, Alexander		1,225	
Chipperfield, Debora		600	
Chipperfield, Debora		500	
Lal, Stien		650	
			\$ 6,799

Health

Timoffee, Edward		890	890
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FORT SMITH

Public Works and Highways

Kidd, James		500	
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Education

Douglas, Robert		175	675
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BAFFIN

Social Services

Heasley, Dennis		3,200	
Williams, Rebecca		1,570	4,770

KITIKMEOT

Personnel

MacDougall, David		1,200	
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Social Services

Bernhardt, Ernie		1,000	
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Economic Development

Spiers, Robert		300	
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Education

Pederson, Hans		220	2,720
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Total Advances Outstanding

\$ 47,316

GOVERNMENT OF THE NORTHWEST TERRITORIES
Schedule of Disposition of 1983/84 Accrued Liabilities
for the year ended March 31, 1985

Schedule 13

	Accrual March 31, 1984	Actual Amount Paid	Over(under) Accrual	Credit Revenue	Distribution of Variance	
					* Charge Appropriation	Liability Not Settled
HEADQUARTERS						
Health	\$ 5,137,126	\$ 5,137,126	\$ —	\$ —	\$ —	\$ —
Finance	4,509,097	4,509,097	—	—	—	—
Public Works & Highways	2,309,701	2,507,283	194,846	194,846	—	107,572
Justice & Public Services	1,722,306	4,306	—	—	—	1,718,000
Economic Development & Tourism	809,569	423,310	—	—	—	386,259
Local Government	442,237	232,377	209,860	209,860	—	—
Personnel	242,508	237,258	5,250	5,343	93	—
Education	65,667	65,667	—	—	—	—
Renewable Resources	24,426	24,776	(350)	—	350	—
Social Services	20,779	20,779	—	—	—	—
Government Services	7,000	7,000	—	—	—	—
Total Headquarters	15,790,416	13,168,979	409,606	410,049	443	2,211,831
REGION						
Keewatin	389,306	374,607	14,699	14,699	—	—
Fort Smith	174,368	173,236	1,132	3,330	2,198	—
Baffin	163,785	163,785	—	—	—	—
Inuvik	51,756	15,564	—	—	—	36,192
Kitikmeot	28,020	27,362	658	658	—	—
Total Region	807,235	754,554	16,489	18,687	2,198	36,192
Total Government	\$ 16,597,651	\$ 13,923,533	\$ 426,095	\$ 428,736	\$ 2,641	\$ 2,248,023

* Where the accrual established at the end of 1983/84 was insufficient to satisfy the obligation, the difference was charged to the 1984/85 appropriation.

SECTION IV

SUPPLEMENTARY FINANCIAL STATEMENTS

LEGISLATIVE ASSEMBLY OF THE NORTHWEST TERRITORIES

RETIRING ALLOWANCES FUND

as at March 31st, 1985

Report to the Chairman,
Management and Services Board,
on the examination of the
accounts and financial statements of the
LEGISLATIVE ASSEMBLY RETIRING
ALLOWANCES FUND
(Northwest Territories)
for the year ended March 31, 1985



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

The Chairman
Management and Services Board

I have examined the statement of net assets available for allowances and benefits of the Legislative Assembly Retiring Allowances Fund (Northwest Territories) as at March 31, 1985 and the statement of changes in net assets available for allowances and benefits for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the net assets of the Fund available for allowances and benefits as at March 31, 1985 and the changes in its net assets for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Further, in my opinion, proper books of account have been kept and the transactions of the Fund that have come under my notice have, in all significant respects, been in accordance with the Legislative Assembly Retiring Allowances Act.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 28, 1985

LEGISLATIVE ASSEMBLY RETIRING ALLOWANCES FUND
(Northwest Territories)

Statement of Net Assets
Available for Allowances and Benefits
as at March 31, 1985

	<u>1985</u>	<u>1984</u> (unaudited)
Assets		
Accrued contributions receivable	\$ 94,703	\$ 84,688
Investments at market value (Note 3)	<u>1,900,745</u>	<u>1,244,556</u>
	<u>1,995,448</u>	<u>1,329,244</u>
Liabilities		
Accounts payable	<u>—</u>	<u>1,951</u>
Net assets available for allowances and benefits	<u>\$ 1,995,448</u>	<u>\$ 1,327,293</u>

Approved on behalf of the
Management and Services Board

Donald M. Stewart
Chairman, Management and Services Board

David Hamilton
Secretary to the Management and Services Board

LEGISLATIVE ASSEMBLY RETIRING ALLOWANCES FUND
(Northwest Territories)

**Statement of Changes in Net Assets
Available for Allowances and Benefits
for the year ended March 31, 1985**

	<u>1985</u>	<u>1984</u> (unaudited)
Additions		
Contributions		
Members — voluntary	\$ 18,536	\$ 7,584
Government	385,200	320,027
Income from investments	134,809	91,206
Unrealized gains (losses) on investments	<u>161,432</u>	<u>(34,517)</u>
	<u>699,977</u>	<u>384,300</u>
Deductions		
Pension benefits	5,941	1,951
Investment management fees	10,894	7,269
Administration and actuarial fees	<u>14,987</u>	<u>20,603</u>
	<u>31,822</u>	<u>29,823</u>
Net additions to assets	668,155	354,477
Net assets available for allowances and benefits:		
At beginning of the year	<u>1,327,293</u>	<u>972,816</u>
At end of the year	<u>\$ 1,995,448</u>	<u>\$ 1,327,293</u>

LEGISLATIVE ASSEMBLY RETIRING ALLOWANCES FUND
(Northwest Territories)

Notes to Financial Statements
March 31, 1985

1. Authority and operation

The Fund was established pursuant to the Legislative Assembly Retiring Allowances Act and is administered by the Management and Services Board.

The Act provides retiring allowances on a non-contributory, defined benefit, basis to Members of the Legislative Assembly of the Northwest Territories who have been Members at any time since the Fund was established on October 1, 1979.

The Fund is a registered pension plan under the Income Tax Act and is, therefore, exempt from income taxes.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances, applied on a basis consistent with that of the preceding year. The more significant accounting policies are described below.

Financial statements

The financial statements include only the net assets of the Fund and represent the equity of the Fund available for allowances and benefits. They do not include the liabilities to individual members of the Fund and do not purport to reflect the adequacy of the net assets to meet the liabilities, which are determined from time to time by actuarial valuation.

Investments

Investments, both Canadian and foreign, are valued at market based on the closing quotations as at the last business day of the year, expressed in Canadian funds.

Unrealized gains and losses on investments

Unrealized gains and losses arising from changes in market value of investments during the year are reflected in the statement of changes in net assets available for allowances and benefits.

Income from Investments

Income from investments includes gains and losses realized on the disposition of investments.

Contributions

The Government contributes such amounts as are necessary to fund the non-contributory benefits to be paid to members of the Fund, on an actuarial basis, and to meet the costs of managing investments, administration and actuarial fees. Members may also contribute for current and past service on a voluntary basis.

3. Investments

The assets of the Fund are held and managed by Confederation Life Insurance Company and are invested in Confederation Life Group Pension Pooled Funds. The market value and cost at year end were as follows:

	<u>1985</u>	1984 (unaudited)
Market value	\$ 1,900,745	\$ 1,244,556
Cost	\$ 1,773,830	\$ 1,279,073

The investment manager has full discretion with regard to management of the asset mix of the portfolio. Rate of return criteria are applied in evaluating the performance of the investment manager.

4. Actuarial valuation

The Pension Benefits Standard Act requires an actuarial review at intervals not exceeding three years. A valuation of the Fund by the actuary as at April 1, 1984 indicated a pension liability of \$1,014,945 and surplus of \$331,588, based on the mean of the cost and market values of the Fund. The actuary recommended that the surplus be used to provide for pensions in respect of services between March 10, 1975 and October 1, 1979. These supplemental benefits are estimated at \$332,472 based on an actuarial review.

5. Subsequent event

The Legislative Assembly Retiring Allowances Act has been amended effective June 13, 1985 to provide for benefits in respect of service from March 10, 1975, instead of from October 1, 1979.

Report to the Commissioner of the
Northwest Territories
on the examination of the accounts
and financial statements of the
NORTHWEST TERRITORIES LIQUOR COMMISSION
for the year ended March 31, 1985



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

The Honourable Tom Butters, M.L.A.
Executive Member responsible for the
Northwest Territories Liquor Commission

I have examined the balance sheet of the Northwest Territories Liquor Commission as at March 31, 1985 and the statement of income for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at March 31, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the basis of accounting for employee leave and termination benefits as explained in Note 3 of the financial statements, on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 7, 1985

NORTHWEST TERRITORIES LIQUOR COMMISSION

Balance Sheet
as at March 31, 1985

ASSETS

	<u>1985</u>	<u>1984</u>
	(in thousands of dollars)	
Cash	\$ 997	\$ 779
Accounts receivable	65	61
Due from liquor agents	54	79
Inventories	3,594	2,751
	<u>\$ 4,710</u>	<u>\$ 3,670</u>

LIABILITIES

Accounts payable	\$ 1,841	\$ 1,092
Accrued employee leave and termination benefits, including \$38,000 due within one year	102	—
Due to the Government of the Northwest Territories (note 4)	2,767	2,578
	<u>\$ 4,710</u>	<u>\$ 3,670</u>

Approved by Management

Danny Josue
Manager, Finance and Operations

Ed Pugh
General Manager

Approved by the Government of the
Northwest Territories

J.F. Nelson
Comptroller General

Eric Nielsen
Deputy Minister of Finance

NORTHWEST TERRITORIES LIQUOR COMMISSION

Statement of Income
for the year ended March 31, 1985

	1985				1984
	Spirits	Beer	Wine	Total	Total
	(in thousands of dollars)				
Sales	\$ 11,277	\$ 9,870	\$ 2,370	\$ 23,517	\$ 22,060
Less discounts on sales (note 5)	260	148	71	479	451
	11,017	9,722	2,299	23,038	21,609
Cost of goods sold (note 6)	4,724	6,168	1,147	12,039	11,397
Gross profit	\$ 6,293	\$ 3,554	\$ 1,152	\$ 10,999	\$ 10,212
Other income (note 6)				70	664
				11,069	10,876
Expenses					
Salaries, wages and employee benefits				1,089	1,002
Commissions to agents (note 5)				350	320
Rent, taxes and insurance				113	64
Utilities				108	104
Telephone, postage, stationery and supplies				60	58
Travel				49	70
Breakage and spoilage				36	8
Repairs and maintenance				35	89
Consultants and computer services				18	18
Honoraria					14
Miscellaneous				22	5
				1,880	1,752
Net income for the year transferrable to the Government of the Northwest Territories (notes 3 and 4)				\$ 9,189	\$ 9,124

NORTHWEST TERRITORIES LIQUOR COMMISSION

Notes to Financial Statements for the year ended March 31, 1985

1. Operations

The Commission, as successor to the Northwest Territories Liquor Control System, is responsible for the operation of liquor stores and the purchase, sale and distribution of liquor in the Northwest Territories under Part II of the Northwest Territories Liquor Act. The Commission is authorized by the Legislative Assembly to receive working capital advances from time to time not exceeding \$5,500,000 to finance its operations.

Net income for the year is to be transferred to the Government of the Northwest Territories in accordance with the Liquor Act.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and applied on a basis consistent with that of the preceding year, except for the accounting change explained in Note 3. A summary of the significant accounting policies of the Commission is as follows:

Inventories

Inventories are valued at the landed cost at each liquor store.

Fixed assets

Buildings, furnishings and fixtures, owned and paid for by the Government of the Northwest Territories, are provided for the use of the Commission without cost and are not reflected in the financial statements.

3. Accounting change

During the year, the Commission adopted the accrual basis of accounting for employee leave and termination benefits. The effect of this change has been to decrease the net income for the year and the amount due to the Government of the Northwest Territories by \$102,000. Since this change in accounting policy is reflected in the net income transferable to the Government of the Northwest Territories, the change in accounting policy has not been applied retroactively. Furthermore, the amount to be accrued at the end of the previous year could not be reasonably determined.

4. Due to the Government of the Northwest Territories

	<u>1985</u>	<u>1984</u>
	(in thousands of dollars)	
Balance at beginning of the year	\$ 2,578	\$ 2,385
Net income for the year	9,189	9,124
Salaries, wages and employee benefits paid by the Government of the Northwest Territories on behalf of the Commission		969
	<u>11,767</u>	<u>12,478</u>
Transfer of funds to the Government of the Northwest Territories	9,000	9,900
Balance at end of the year	<u>\$ 2,767</u>	<u>\$ 2,578</u>

Commencing April 1, 1984, the Commission has reimbursed the Government for salaries, wages and employee benefits paid by the Government on behalf of the Commission.

5. Agency sales

Pursuant to the Liquor Act, agents have been appointed in several locations to sell liquor. For agents purchasing liquor stock from the Commission the purchases were subject to discounts of \$479,000 (\$451,000 in 1984). In addition, commissions of \$350,000 (\$320,000 in 1984) were paid to agents selling consigned liquor stocks owned by the Commission.

6. Cost of goods sold

	1985				1984
	Spirits	Beer	Wine	Total	Total
	(in thousands of dollars)				
Inventories at beginning of the year	\$ 1,798	\$ 518	\$ 435	\$ 2,751	\$ 2,226
Purchases	4,845	5,317	990	11,152	10,045
Freight	311	1,090	329	1,730	1,877
	6,954	6,925	1,754	15,633	14,148
Inventories at end of the year	2,230	757	607	3,594	2,751
Cost of goods sold	<u>\$ 4,724</u>	<u>\$ 6,168</u>	<u>\$ 1,147</u>	<u>\$ 12,039</u>	<u>\$11,397</u>

7. Other income

	1985	1984
	(in thousands of dollars)	
Interest	\$ 67	\$ 46
Miscellaneous	3	11
License fees		431
Permits		176
	<u>\$ 70</u>	<u>\$ 664</u>

Effective April 1, 1984, the Commission continued to collect certain license fees and permits on behalf of the Liquor Licensing Board established under Part I of the Liquor Act. The amounts collected were transferred to the Government of the Northwest Territories for credit to the Consolidated Revenue Fund in the amount of \$588,000 for 1985.

Report to the
Commissioner of the Northwest Territories
on the examination of the
accounts and financial statements of the
WORKERS' COMPENSATION BOARD
(Northwest Territories)
for the year ended December, 31, 1984



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

The Commissioner
Government of the Northwest Territories

I have examined the balance sheet of the Workers' Compensation Board (Northwest Territories) as at December 31, 1984 and the statement of operations and operating reserve and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at December 31, 1984 and the results of its operations and changes in its financial position for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Kenneth M. Dye, F.C.A.
Auditor General of Canada

Ottawa, Canada
May 29, 1985

WORKERS' COMPENSATION BOARD
(Northwest Territories)

Balance Sheet
as at December 31, 1984

ASSETS

	1984	1983
	(in thousands of dollars)	
Cash and short-term investments	\$ 13,785	\$ 15,026
Assessments receivable	2,686	2,540
Accrued interest receivable	1,374	911
Long-term investments (note 3)	49,213	34,913
Property and equipment (note 4)	371	158
	<u>\$ 67,429</u>	<u>\$ 53,548</u>

LIABILITIES

Accounts payable	\$ 713	\$ 624
Assessments refundable	1,200	1,300
Merit rebates	1,640	1,600
Pension liability (notes 5 and 8)	26,713	20,046
Future claims liability (notes 6 and 8)	16,794	12,894
	<u>47,060</u>	<u>36,464</u>

RESERVES

Contingency (notes 7 and 8)	14,440	12,034
Operating	5,929	5,050
	<u>20,369</u>	<u>17,084</u>
	<u>\$ 67,429</u>	<u>\$ 53,548</u>

Approved:

James B. White
Director of Finance

Approved by the Workers' Compensation
Board:

Bryan Roberts
Acting Chairman and Chief Executive Officer

J.D. MacLean
Member

WORKERS' COMPENSATION BOARD
(Northwest Territories)

Statement of Operations and Operating Reserve
for the year ended December 31, 1984

	1984	1983
	(in thousands of dollars)	
Revenues		
Assessments	\$ 18,667	\$ 16,817
Less: Merit rebates (note 9)	<u>1,640</u>	<u>1,600</u>
	17,027	15,217
Investments	<u>8,054</u>	<u>4,662</u>
	<u>25,081</u>	<u>19,879</u>
Expenses and transfers		
Claims		
Compensation	1,582	787
Medical aid	<u>811</u>	<u>456</u>
	<u>2,393</u>	<u>1,243</u>
Transfers to:		
Pension liability (note 5)	3,723	2,270
Future claims liability (note 6)	8,631	5,588
Contingency reserve (note 7)	<u>5,531</u>	<u>4,814</u>
	<u>17,885</u>	<u>12,672</u>
Administration and general (note 10)	<u>3,924</u>	<u>3,009</u>
	<u>24,202</u>	<u>16,924</u>
Excess of revenues over expenses and transfers for the year	879	2,955
Operating reserve at beginning of the year	5,050	2,095
Operating reserve at end of the year	<u>\$ 5,929</u>	<u>\$ 5,050</u>

WORKERS' COMPENSATION BOARD
(Northwest Territories)

Statement of Changes in Financial Position
for the year ended December 31, 1984

	1984	1983
	(in thousands of dollars)	
Funds provided:		
Operations		
Excess of revenues over expenses and transfers for the year	\$ 879	\$2,955
Items not requiring outlay of funds:		
Depreciation	30	38
Property and equipment written off	80	1
Transfers to:		
Pension liability	3,723	2,270
Future claims liability	8,631	5,588
Contingency reserve	5,531	4,814
	<u>18,874</u>	<u>15,666</u>
Increase (decrease) in accounts payable and assessments refundable	(11)	499
Increase in merit rebates	40	65
Total funds provided	<u>18,903</u>	<u>16,230</u>
Funds applied:		
Pension and claims paid from:		
Pension liability	2,418	1,872
Future claims liability	2,157	2,080
Contingency reserve	337	413
	<u>4,912</u>	<u>4,365</u>
Increase in assessments and accrued interest receivable	609	200
Property and equipment purchases	323	109
Total funds applied	<u>5,844</u>	<u>4,674</u>
Net funds provided	13,059	11,556
Funds at beginning of the year	<u>49,939</u>	<u>38,383</u>
Funds (cash, short and long-term investments) at end of the year	<u>\$ 62,998</u>	<u>\$ 49,939</u>

WORKERS' COMPENSATION BOARD
(Northwest Territories)

Notes to Financial Statements
December 31, 1984

1. Authority and operations

The Workers' Compensation Board was established under, and is responsible for the administration of, the Workers' Compensation Ordinance, 1977, c.7.

The Board provides compensation for injury or death by accident arising out of and in the course of employment. Assessments are levied upon employers on the basis of a percentage of their assessable payroll to meet the costs of compensation, including claim provisions, and administration.

2. Accounting policies

The more significant accounting policies of the Board are as follows:

(a) Investments

Investments are recorded at cost at the time of purchase. Discounts or premiums are amortized on a straight-line basis over the periods remaining to the maturity dates of the investments.

(b) Property and equipment

Property and equipment are recorded at cost and depreciated or amortized over their estimated useful life under the straight-line method as follows:

Furnishings	10 years
Equipment	5 years
Leasehold improvements	Over the term of the lease

(c) Merit rebates

Under a merit rebate plan established to encourage accident prevention practices among employers, rebates are provided for annually to be allowed to employers from current assessment revenue based on favourable claims experience over the three years ending in the financial year.

(d) Pension liability

The pension liability represents amounts provided to meet the present value, as determined by actuarial valuation, of future payments of pension awards. Except for pension awards for industrial disease, second injury, enhanced disability, and settlements in excess of authorized limits, which are provided from the contingency reserve, all pensions awarded for the current year's claims are provided annually from operations and those awarded for prior years' claims are provided from the future claims liability.

(e) Future claims liability

The future claims liability represents amounts provided to meet the present value, as determined by actuarial valuation, of future liabilities, within authorized limits, for unfinalized accident claims in process, accidents which have occurred and have not been reported, and for additional costs arising in future years in respect of prior years' claims. Amounts are transferred annually from operations to provide for the future costs of these claims.

(f) Contingency reserve

The contingency reserve represents amounts set aside, as determined by actuarial valuation, to prevent adverse financial consequences to an industry classification as a result of excessive costs of any disaster or extraordinary circumstance including claims costs in excess of authorized limits, increases in pensions awarded and claims for industrial disease, rehabilitation and retraining of injured workers, and enhanced disability including second injury.

(g) Operating reserve

The operating reserve is maintained to provide stability to the industry classes rating structure. The reserve is increased or decreased in the amount by which assessment revenue and investment revenue of the industry classes is over or under claims expense for settlement of accidents occurring during the year within authorized limits, administration and general expenses, and transfers to pension liability, future claims liability and contingency reserve. These transfers include investment revenue allocations based on the average opening and closing balances in these accounts.

(h) Administration and general expenses

These expenses, net of assessment penalties and sundry revenue, are allocated proportionately to industry classes on the basis of assessable payroll and assessment revenue applicable to each industry class for the year.

(i) Investment revenue

Investment revenue is allocated to liabilities and reserves according to the mean account balances for the year.

3. Long-term investments

	1984		1983
	Par Value	Amortized Cost	Amortized Cost
	(in thousands of dollars)		
Government of Canada bonds	\$ 32,875	\$ 33,469	\$ 21,902
Provincial bonds	8,450	8,394	5,947
Corporate bonds	9,600	9,243	8,147
	50,925	51,106	35,996
Less: Current portion of long-term investments included in cash and short-term investments	1,900	1,893	1,083
	<u>\$ 49,025</u>	<u>\$ 49,213</u>	<u>\$ 34,913</u>

The approximate market value of investments, including those maturing within one year, as at December 31, 1984 was \$51,824,000 (1983 - \$35,918,000).

4. Property and equipment

	1984	1983
	(in thousands of dollars)	
Furnishings	\$ 104	\$ 100
Equipment	336	109
Leasehold improvements	59	52
	499	261
Less: Accumulated depreciation and amortization	128	103
	<u>\$ 371</u>	<u>\$ 158</u>

5. Pension liability

	1984	1983
	(in thousands of dollars)	
Transfers from:		
Operations — provision	\$ 434	\$ 432
— investment revenue	3,289	1,838
	<u>3,723</u>	<u>2,270</u>
Future claims liability (note 6)	2,574	2,469
Contingency reserve (note 7)	2,788	1,123
	<u>9,085</u>	<u>5,862</u>
Less: Pension payments	<u>2,418</u>	<u>1,872</u>
Increase for the year	6,667	3,990
Balance at beginning of the year	20,046	16,056
Balance at end of the year	<u><u>\$ 26,713</u></u>	<u><u>\$ 20,046</u></u>

6. Future claims liability

	1984	1983
	(in thousands of dollars)	
Transfer from operations — provision	\$ 7,038	\$ 4,505
— investment revenue	1,593	1,083
	<u>8,631</u>	<u>5,588</u>
Less: Claim payments	2,157	2,080
Transfer to pension liability (note 5)	2,574	2,469
	<u>4,731</u>	<u>4,549</u>
Increase for the year	3,900	1,039
Balance at beginning of the year	12,894	11,855
Balance at end of the year	<u><u>\$ 16,794</u></u>	<u><u>\$ 12,894</u></u>

7. Contingency reserve

	1984	1983
	(in thousands of dollars)	
Transfer from operations — provision	\$ 3,946	\$3,930
— investment revenue	1,585	884
	<u>5,531</u>	<u>4,814</u>
Less: Claim payments	337	413
Transfer to pension liability (note 5)	2,788	1,123
	<u>3,125</u>	<u>1,536</u>
Increase for the year	2,406	3,278
Balance at beginning of the year	12,034	8,756
Balance at end of the year	<u><u>\$ 14,440</u></u>	<u><u>\$ 12,034</u></u>

8. Actuarial evaluation

An evaluation by the actuary indicated that at December 31, 1984:

- the pension liability of \$26,713,000 (1983 — \$20,046,000) is \$2,519,000 (1983 — \$275,000) in excess of the actuarial liability and the excess is being retained to help provide for future pension increases; and that
- the future claims liability of \$16,794,000 and the contingency reserve of \$14,440,000 are appropriate to meet the future costs of claims that have occurred or are likely to occur.

Pension increases effective July 1, 1985 have been granted in respect of all pensions in pay to December 31, 1984. These increases will result in an additional liability of \$3,461,000 which will be funded in 1985 through the actuarial surplus in respect of the pension liability and a transfer of \$1,000,000 from the contingency reserve.

9. Merit rebates

Actual 1983 merit rebates of \$1,624,000 were paid to qualified employers in 1984, which was \$24,000 greater than the provision for those rebates. The under provision was charged to the industry classes during 1984.

10. Administration and general expenses

	1984	1983
	(in thousands of dollars)	
Salaries and benefits	\$ 1,893	\$ 1,747
Office accommodation, services and supplies	710	543
Computing services	706	251
Professional services	326	197
Travel	165	103
Medical services	113	109
Board members	109	122
Safety program	50	43
	<u>4,072</u>	<u>3,115</u>
Less: Assessment penalties	138	93
Sundry revenue	10	13
	<u>148</u>	<u>106</u>
	<u>\$ 3,924</u>	<u>\$ 3,009</u>

11. Contingent legal claims receivable

The Board has a number of legal claims outstanding for recovery of compensation expenses from third parties. These claims are not recorded in the accounts because of their contingent nature. In the opinion of management and the Board's legal representatives, it is expected that the Board will recover approximately \$300,000 which will be credited to the contingency reserve as recovered.

12. Commitments

The Board leases office space under lease agreements which expire December 31, 1985 and is committed to basic rental payments aggregating \$284,000.

13. Related party transactions

Under an agreement with the Board, the Government of the Northwest Territories pays and is reimbursed for payroll costs of the Board together with administration fees aggregating \$48,000 (1983 — \$36,000). Payroll costs not reimbursed at year end of \$514,000 (1983 — \$465,000) are included in accounts payable. In addition the Government paid workers' compensation assessments to the Board in the amount of \$589,000 (1983 — \$857,000) less merit rebates of \$117,000 (1983 — \$158,000).

Report on the examination of the
accounts and financial statements of the
NORTHWEST TERRITORIES HOUSING CORPORATION
for the year ended March 31, 1985



AUDITOR GENERAL OF CANADA

VÉRIFICATEUR GÉNÉRAL DU CANADA

AUDITOR'S REPORT

The Honourable Gordon Wray, M.L.A.,
Executive Member responsible for the
Northwest Territories Housing Corporation

I have examined the balance sheet of the Northwest Territories Housing Corporation as at March 31, 1985 and the statements of operations, equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, except for the accounting changes as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Raymond Dubois, C.A.
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 15, 1985

NORTHWEST TERRITORIES HOUSING CORPORATION

Balance Sheet
as at March 31, 1985

ASSETS		LIABILITIES	
	1985	1984	
	(thousands of dollars)	(Restated) (thousands of dollars)	
Current			Current
Cash	\$ 4,749	\$ 4,097	Accounts payable
Accounts receivable			Government of the Northwest Territories
Canada Mortgage and Housing Corporation	13,030	18,737	\$ 770
Other	1,247	1,883	Other
Expenses incurred in advance of contributions	322	—	Accrued interest
	19,348	24,717	Due to the Government of the Northwest Territories (note 7)
Investments in housing projects (note 5)			Unapplied balance of capital contributions from the Government of the Northwest Territories
Land and buildings, including construction in progress \$11,646 (1984 — \$15,905)	153,146	143,253	Contractors' holdbacks
Mortgages	1,473	786	Current portion of long-term liabilities
Notes receivable and purchase options	328	328	
	154,947	144,367	
Fixed (note 6)	2,573	2,043	Long-term liabilities (note 8)
	\$ 176,868	\$ 171,127	
			EQUITY
			Government of the Northwest Territories
			56,206
			\$ 176,868
			\$ 171,127

Approved by Management:

Victor Irving
President

Lloyd Clark
Vice-President, Finance and Administration

Approved by the Board:

Gary Jaeb
Chairman

Steve Brooks
Member

NORTHWEST TERRITORIES HOUSING CORPORATION

Statement of Operations
for the year ended March 31, 1985

	1985	1984 (Restated)
	(thousands of dollars)	
Expenses		
Program (note 9)	\$ 26,929	\$ 24,689
Administration (note 10)	8,720	8,316
Repairs, maintenance, grants and other costs funded by capital contributions	4,519	4,103
Apartment operations (net) (note 11)	76	62
	<u>40,244</u>	<u>37,170</u>
Revenues		
Interest	2,068	907
Rentals	310	255
Other	453	155
	<u>2,831</u>	<u>1,317</u>
Cost of operations before extraordinary item	37,413	35,853
Extraordinary item (note 3)	715	—
Cost of operations	<u>38,128</u>	<u>35,853</u>
Contributions from the Government of the Northwest Territories	<u>35,690</u>	<u>34,081</u>
Loss for the year	2,438	1,772
Less unfunded and non-cash expenses (note 12)	<u>2,588</u>	<u>1,494</u>
Surplus (deficit) for the year refundable to (recoverable from) the Government of the Northwest Territories	<u>\$ 150</u>	<u>\$ (278)</u>

NORTHWEST TERRITORIES HOUSING CORPORATION

Statement of Equity
for the year ended March 31, 1985

	<u>1985</u>	<u>1984</u>
		(Restated)
	(thousands of dollars)	
Balance at beginning of the year		
As previously reported	\$ 51,508	\$ 40,556
Adjustments to prior years' figures for imputed interest (note 3)	<u>2,069</u>	<u>1,636</u>
As restated	49,439	38,920
Contributions from the Government of the Northwest Territories used for capital expenditures	8,511	11,948
Other capital grants from the Government of the Northwest Territories	485	65
Operating contributions to cover loan principal repayments	359	—
Loss for the year adjusted for surplus (deficit) refundable to (recoverable from) the Government of the Northwest Territories	<u>(2,588)</u>	<u>(1,494)</u>
Balance at end of the year	<u><u>\$ 56,206</u></u>	<u><u>\$ 49,439</u></u>

NORTHWEST TERRITORIES HOUSING CORPORATION

Statement of Changes in Financial Position
for the year ended March 31, 1985

	1985	1984 (Restated)
	(thousands of dollars)	
Source of funds		
Contributions from the Government of the Northwest Territories used for capital expenditures	\$ 8,511	\$ 11,948
Proceeds from loans	4,020	13,098
Other capital grants from the Government of the Northwest Territories	485	65
Operating contributions provided for loan principal repayments	359	—
Proceeds from sale of land	323	—
Proceeds from sale of northern rental housing	429	—
Repayment of mortgages receivable	57	—
	<u>14,184</u>	<u>25,111</u>
Application of funds		
Operations		
Loss for the year	2,438	1,772
Items not affecting funds	1,736	1,772
	<u>702</u>	<u>—</u>
Investments in housing projects	12,187	15,122
Investments in mortgages receivable	316	—
Acquisition of fixed assets	693	433
Repayment of long-term liabilities	4,328	1,449
	<u>18,226</u>	<u>17,004</u>
Increase (decrease) in working capital	(4,042)	8,107
Working capital (deficiency) at beginning of the year	5,096	(3,011)
Working capital at the end of the year	<u>\$ 1,054</u>	<u>\$ 5,096</u>

NORTHWEST TERRITORIES HOUSING CORPORATION

Notes to Financial Statements March 31, 1985

1. Authority and objectives

The Corporation was established in 1974 by the Northwest Territories Housing Corporation Act to develop, maintain and manage public housing programs in the Northwest Territories. The Corporation is dependent on the Government of the Northwest Territories, either directly or indirectly through guarantees, for the funds required to finance its operations.

Under Section 19 of the Act, the Government finances the operating, maintenance and capital costs of the Corporation from funds appropriated for that purpose. Section 19 further provides for a grant to be made to the Corporation, from the funds appropriated, equivalent to the operating deficit, if any, at the end of the Corporation's fiscal year.

2. Accounting policies

These financial statements have been prepared by management in accordance with generally accepted accounting principles considered to be appropriate in the circumstances and applied, except for the changes in accounting policies explained in note 3, on a basis consistent with that of the preceding year. A summary of the significant accounting policies of the Corporation follows:

Investments in housing projects — land and buildings

Land and buildings constructed by the Corporation are recorded at cost and are financed by loans from Canada Mortgage and Housing Corporation, to the extent of approved project costs, and by capital contributions from the Government of the Northwest Territories. The cost of land and buildings under Federal-Territorial agreements represents the Corporation's share of the cost of projects constructed in partnership with Canada Mortgage and Housing Corporation. Interest on advances during construction is added to the cost of projects.

Northern rental housing, which has been transferred from the Government of the Northwest Territories to the Corporation, is recorded at the transferred amount. The net book value of northern rental housing that has been rehabilitated, under agreements with Canada Mortgage and Housing Corporation, is transferred to public housing and added to the cost of rehabilitation. Grants from the Government of Canada for this purpose are applied against the cost of rehabilitation.

Public housing projects including land assembly costs are depreciated by the sinking fund method based on the principal repayment of the applicable long-term debt. Projects including land assembly costs under the Federal-Territorial agreements are depreciated in a similar manner. Other housing including northern rental is depreciated on the straight-line method at 5% annually.

Fixed assets

Fixed assets are recorded at cost and depreciated over their estimated useful lives using the following bases and annual rates:

Buildings	Straight line	5%
Office furniture and equipment	Declining balance	20%
Leasehold improvements	Straight line	Over the term of the lease

Government contributions

Contributions from the Government of the Northwest Territories are recorded on the accrual basis. Contributions for operations and maintenance, excluding that portion provided for loan principal repayments, which is credited to equity, and capital contributions used for repairs, maintenance, grants and other costs, are credited to operations. That portion of capital contributions used for capital expenditures is credited to equity and any unapplied balance related to projects to be completed in future years is recorded as a current liability. Expenditures made in advance of the following year's capital contributions for repairs, maintenance, grants and other costs are recorded as a current asset.

Contributions to housing authorities and associations

Houses owned by the Corporation are operated by local housing authorities and associations. The Corporation's contributions towards the annual operating requirements of these housing authorities and associations are recorded as program expenses and are reduced by the amounts recoverable from Canada Mortgage and Housing Corporation.

Pension contributions

The Corporation and its employees, who are deemed to be employees of the Government of the Northwest Territories, make contributions to the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employees and the Corporation. These contributions represent the total liability of the Corporation and are recognized in the accounts on a current basis.

3. Changes in accounting policies

Capitalization of imputed interest

During the year the Corporation ceased capitalizing imputed interest on housing projects constructed under Federal-Territorial agreements because it is a notional cost. The effect of this change has been to reduce the cost of investment in housing projects under Federal-Territorial agreements and equity of the Government of the Northwest Territories by \$2,069,000. The change has been applied retroactively by reducing revenues for 1984 by \$433,000 and equity prior to 1984 by \$1,636,000.

Employee leave and termination benefits

During the year the Corporation adopted the accrual basis of accounting for those employee leave and termination benefits still on a cash basis. The effect of this change has been to increase the loss for the year by \$715,000 and decrease working capital by \$152,000. The change has been applied prospectively because the amount to be accrued at the end of the previous year could not be reasonably determined.

Capital funding arrangements

Under the terms of a new financial agreement with the Government of the Northwest Territories, which came into effect in 1984-85, funding for capital purposes is now provided as a contribution. In previous years, capital funding had been provided as a grant. As a result of the new capital funding arrangements unapplied capital contributions of \$2,489,000 have been recorded as a current liability. The change has been applied prospectively because the agreement does not provide for retroactive application of funding methods.

4. Correction of 1984 due to the Government of the Northwest Territories

In prior years, grants from the Government of Canada for housing projects had been recorded as revenues. The grants were related to rehabilitation of northern rental housing by the Corporation and, more appropriately, should have been recorded as offsets to the cost of rehabilitation. The correction of this error reduces the investments in housing projects and due to the Government of the Northwest Territories by \$726,000 at March 31, 1984. Of this amount, \$222,000, relates to 1984 and \$504,000 to 1983. The 1984 figure has been restated accordingly.

5. Investments in housing projects

(a) Land and buildings, including construction in progress

	1985					1984
	Public housing	Northern rental housing	Land assembly	Senior citizens housing	Rural and remote housing	(Restated)
	(thousands of dollars)					Total
Completed	\$ 116,316	\$ 8,001	\$ 7,761			\$ 132,078
Work in progress	436	201	—			637
	116,752	8,202	7,761			132,715
Less accumulated depreciation	2,668	4,805	—			7,473
	114,084	3,397	7,761			125,242
Under Federal-Territorial agreements:						
Completed	15,753			1,449	\$ —	17,202
In progress	10,338			72	599	11,009
	26,091			1,521	599	28,211
Less accumulated depreciation	289			18	—	307
	25,802			1,503	599	27,904
	<u>\$ 139,886</u>	<u>\$ 3,397</u>	<u>\$ 7,761</u>	<u>\$ 1,503</u>	<u>\$ 599</u>	<u>\$ 153,146</u>
						<u>\$ 143,253</u>

(b) Mortgages

	1985	1984
	(thousands of dollars)	
First mortgages, rural and remote housing bearing interest at rates varying between 9½% and 21% per annum, repayable over a maximum period of 25 years	\$ 988	\$ 527
Other first mortgages, bearing interest at rates varying between 6% and 17¼% per annum, repayable over a maximum period of 25 years	470	237
Second mortgages, administered by Canada Mortgage and Housing Corporation, bearing interest at rates varying between 7½% and 9½% per annum, repayable over a maximum period of 25 years	10	13
Other second mortgages bearing interest at rates varying from 0% to 21%, repayable over a maximum period of 10 years	5	9
	<u>\$ 1,473</u>	<u>\$ 786</u>

(c) Notes receivable and purchase options

	1985	1984
	(thousands of dollars)	
Notes receivable without interest	\$ 241	\$ 241
Purchase options at cost	87	87
	<u>\$ 328</u>	<u>\$ 328</u>

The Corporation, in 1976, purchased two separate exclusive options to acquire, on or before September 1, 1991, low income housing projects from a third party who obtained loans of \$3,224,000 from Canada Mortgage and Housing Corporation repayable in monthly instalments to September 1, 2026 and secured by first mortgages. The cost of the purchase options was \$87,000. In addition, the Corporation advanced \$241,000 to the third party, secured by non-interest bearing notes receivable, repayable September 1, 1991. If the options are exercised the purchase prices will be the aggregate of the option costs, the notes receivable, then due, and the balances owing under the first mortgages at September 1, 1991.

Should the Corporation not exercise its options within the allowed period, the option considerations of \$87,000 will be forfeited to the third party and the notes receivable which the Corporation holds from the third party in the amount of \$241,000 will be forgiven as compensation for damages.

6. Fixed assets

	1985	1984
	(thousands of dollars)	
Cost		
Warehouses	\$ 1,804	\$ 1,273
Office furniture and equipment	478	403
Prefabrication plant	403	315
Staff houses	371	371
Leasehold improvements	261	261
District offices	161	161
	<u>3,478</u>	<u>2,784</u>
Less accumulated depreciation	905	741
	<u>\$ 2,573</u>	<u>\$ 2,043</u>

7. Due to the Government of the Northwest Territories

	1985				1984 (Restated)
	Capital	Operations and Maintenance	Special Contribution	Total	Total
	(thousands of dollars)				
Contributions for capital (1984 — grants) and operations and maintenance	\$ 14,703	\$ 32,346	\$ —	\$ 47,049	\$ 29,978
Less portion applied to loan principal repayments	—	359	—	359	—
	14,703	31,987	—	46,690	29,978
Capital contribution (1984 — grants) funding for repairs, maintenance, grants and other costs	(3,703)	3,703	—	—	4,103
Special contribution	—	—	—	—	6,000
	11,000	35,690	—	46,690	40,081
Less capital (note 13) and operations and maintenance costs for the year excluding items not affecting funds	8,511	35,540	—	44,051	34,359
Amount provided in excess of requirements	2,489	150	—	2,639	5,722
Less unapplied balance of capital contribution recorded as a current liability, to be used to complete projects	2,489	—	—	2,489	—
	—	150	—	150	5,722
Due to the Government of the Northwest Territories:					
At beginning of the year	—	628	6,000	6,628	906
Repaid during the year	—	—	3,790	3,790	—
	—	628	2,210	2,838	906
At the end of the year	\$ —	\$ 778	\$ 2,210	\$ 2,988	\$ 6,628

8. Long-term liabilities

	1985	1984 (Restated)
	(thousands of dollars)	
Advances from Canada Mortgage and Housing Corporation, providing interim financing for construction of housing projects	\$ —	\$ 15,579
Loans from Canada Mortgage and Housing Corporation, repayable in annual amounts until the year 2033, bearing interest at an average weighted rate of 13.0% (1984 — 13.0%)	101,583	86,261
Loans from Canada, repayable in annual amounts through 1996, bearing interest at an average weighted rate of 7.5% (1984 — 7.5%)	415	467
Allowance for employee leave and termination benefits (note 3). Includes the Corporation's liability for earned annual vacation, leave in lieu of overtime pay and severance pay as at March 31, 1985 and an estimate for removal benefits, as at that date, payable upon termination of employment	920	142
	<u>102,918</u>	<u>102,449</u>
Portion included in current liabilities		
Allowance for employee leave and termination benefits	294	142
Loans from Canada Mortgage and Housing Corporation	201	188
Loans from Canada	55	52
	<u>550</u>	<u>382</u>
	<u>\$ 102,368</u>	<u>\$ 102,067</u>

Principal repayments and interest requirements over the next five years on outstanding loans are as follows:

	Principal	Interest	Total
	(thousands of dollars)		
1986	\$ 256	\$ 13,175	\$ 13,431
1987	274	13,149	13,423
1988	285	13,120	13,405
1989	317	13,087	13,404
1990	366	13,052	13,418

The repayment of long-term loans is guaranteed by the Government of the Northwest Territories.

9. Program expenses

	1985	1984 (Restated)
	(thousands of dollars)	
Contributions to housing authorities and associations	\$ 30,173	\$ 26,502
Interest on long-term debt	12,339	10,344
Depreciation	1,266	1,328
	<u>43,778</u>	<u>38,174</u>
Less		
Amounts recovered from Canada Mortgage and Housing Corporation	17,541	14,433
	<u>26,237</u>	<u>23,741</u>
Workshops and studies	176	449
Contributions to Young Women's Christian Association of the Northwest Territories	369	393
Special programs and subsidies	147	106
	<u>\$ 26,929</u>	<u>\$ 24,689</u>

10. Administrative expenses

	1985	1984 (Restated)
	(thousands of dollars)	
Salaries and benefits	\$ 5,362	\$ 5,247
Travel and relocation	1,331	1,214
Buildings and equipment rentals	669	576
Professional and special services	478	384
Communications	236	227
Materials and supplies	198	146
Depreciation	159	148
Directors' fees and expenses	134	66
Interest	86	164
Miscellaneous	67	144
	<u>\$ 8,720</u>	<u>\$ 8,316</u>

11. Apartment operations

	1985	1984 (Restated)
	(thousands of dollars)	
Revenues		
Rental income	\$ 679	\$ 606
Other	15	11
	<u>694</u>	<u>617</u>
Expenses		
Administration	38	33
Fuel	101	95
Lease and municipal taxes	302	301
Maintenance and janitorial	145	137
Power	68	63
Superintendent	66	—
Other	50	50
	<u>770</u>	<u>679</u>
Loss for the year	<u>\$ 76</u>	<u>\$ 62</u>

12. Non-cash and unfunded expenses

The following items have been taken into account in calculating the operating deficit or surplus for funding purpose:

	1985	1984
		(Restated)
	(thousands of dollars)	
Depreciation	\$ 1,429	\$ 1,480
Operations and maintenance items paid out of prior year capital grant	816	—
Long-term portion of employee leave and termination benefits	626	—
Forgiveness of mortgages through rural and remote housing subsidy program	56	44
Non-cash amounts capitalized and credited to revenue	(61)	(62)
Loss (gain) on sale of northern rental housing	(263)	41
Other	(15)	(9)
	<u>\$ 2,588</u>	<u>\$ 1,494</u>

13. Capital expenditures

		Portion borne by:	
		Canada Mortgage Housing Corporation	Northwest Territories Housing Corporation
		(thousands of dollars)	
Public housing	\$ 20,415	\$ 14,797	\$ 5,618
Homeownership	2,021	1,525	496
Rehabilitation and retrofit	6,424	4,510	1,914
Fixed assets	483	—	483
	<u>\$ 29,343</u>	<u>\$ 20,832</u>	<u>\$ 8,511</u>

The above amounts do not include the Corporation's portion of expenditures of \$3,901,000 on projects commenced in prior years and funded from prior years capital grants, as well as \$210,000 for expenditures on fixed assets. Also not included are expenditures during the year of \$258,000, included as construction in progress, for which funding will not be received until 1985-86.

14. Commitments

(a) the Corporation leases office space and apartment buildings under long-term lease agreements and is committed to basic rental payments as follows:

	(thousands of dollars)
1986	\$ 753
1987	697
1988	503
1989	470
1990	426
1991-1992	214
	<u>\$ 3,063</u>

The leases contain escalation clauses for operating costs and property taxes which may cause the payments to exceed the basic rental.

(b) At March 31, 1985 the estimated cost to complete housing and land assembly projects in process was \$5,400,000 of which Canada Mortgage and Housing Corporation will share in the approved cost to the extent of \$3,100,000.

15. Comparative figures

Certain figures for the year ended March 31, 1984 have been restated to conform with the current year's presentation.

Report to the Commissioner of the
Northwest Territories
on the examination of the accounts
and financial statements of the
PUBLIC TRUSTEE FOR THE NORTHWEST TERRITORIES
for the year ended March 31, 1985

PUBLIC TRUSTEE FOR THE NORTHWEST TERRITORIES

INDEX

	<u>Page</u>
Auditor's Report	121
Balance Sheet — Estate and Trust Fund	122
Balance Sheet — Special Reserve Fund	123
Statement of Revenue and Expenditures and Statement of Surplus — Special Reserve Fund	124
Notes to Financial Statements	125
Schedule of Changes in Estate and Trust Fund Liability	126

AUDITOR'S REPORT

To the Commissioner
Government of the Northwest Territories

Pursuant to Section 39(1) of the Public Trustee Act, I have examined the Estate and Trust Fund balance sheet and the Special Reserve Fund balance sheet of the Public Trustee for the Northwest Territories as at March 31, 1985 and the Special Reserve Fund statements of revenue and expenditures and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards and included such inquiries, tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Estate and Trust Fund and Special Reserve Fund as at March 31, 1985, and the results of operations of the Special Reserve Fund for the year then ended, in accordance with the accounting policies of the Public Trustee as described in Note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

D. Hill
Executive Manager
Audit Bureau

Yellowknife, N.W.T.
May 9, 1985

PUBLIC TRUSTEE FOR THE NORTHWEST TERRITORIES
ESTATE AND TRUST FUND

Balance Sheet
March 31, 1985

ASSETS

	<u>1985</u>	<u>1984</u>
Cash on hand	\$ 219,522	\$ 38
Due from Special Reserve Fund	—	2,111
Common fund investments, at cost	399,081	740,300
Private investments (Note 3)	2,377,418	2,311,532
	<u><u>\$ 2,996,021</u></u>	<u><u>\$ 3,053,981</u></u>

LIABILITIES

Bank indebtedness	\$ —	\$ 207,591
Due to Special Reserve Fund	26,994	—
Estate and Trust Fund (Note 4)	2,969,027	2,846,390
	<u><u>\$ 2,996,021</u></u>	<u><u>\$ 3,053,981</u></u>

APPROVED:

Austin Marshall
Public Trustee for the Northwest Territories

See accompanying Notes to the Financial Statements.

PUBLIC TRUSTEE FOR THE NORTHWEST TERRITORIES
SPECIAL RESERVE FUND

Balance Sheet
March 31, 1985

ASSETS

	1985	1984
Cash in bank	\$ 8,647	\$ 103,702
Term deposits	196,806	80,000
Due from Estate and Trust Fund	26,994	—
	<u>\$ 232,447</u>	<u>\$ 183,702</u>

LIABILITIES

Management fee payable	\$ —	\$ 155
Due to Estate and Trust Fund	—	2,111
Special Reserve Fund — surplus	232,447	181,436
	<u>\$ 232,447</u>	<u>\$ 183,702</u>

APPROVED:

Austin Marshall
Public Trustee for the Northwest Territories

See accompanying Notes to the Financial Statements.

PUBLIC TRUSTEE FOR THE NORTHWEST TERRITORIES
SPECIAL RESERVE FUND

Statement of Revenue and Expenditures
for the year ended March 31, 1985

	<u>1985</u>	<u>1984</u>
Revenue		
Investment interest	\$ 82,338	\$ 53,327
Bank account interest	2,541	4,105
	<u>84,879</u>	<u>57,432</u>
Expenditures		
Interest paid to Estate and Trust Fund	27,455	24,002
Management fees	6,052	4,969
Miscellaneous	361	488
	<u>33,868</u>	<u>29,459</u>
Excess of revenue over expenditures	<u>\$ 51,011</u>	<u>\$ 27,973</u>

Statement of Surplus
for the year ended March 31, 1985

	<u>1985</u>	<u>1984</u>
Balance at beginning of year	\$ 181,436	\$ 153,463
Excess of revenue over expenditures	51,011	27,973
Balance at end of year	<u>\$ 232,447</u>	<u>\$ 181,436</u>

See accompanying Notes to the Financial Statements.

PUBLIC TRUSTEE FOR THE NORTHWEST TERRITORIES

Notes to the Financial Statements
March 31, 1985

NOTE 1 Accounting Policies

- a) These financial statements have been prepared on the cash basis of accounting except as otherwise stated.
- b) For the year ended March 31, 1985, material assets other than cash and real property for each estate have been valued at a nominal value of one dollar (\$1) and are subject to realization and adjustment as the estates are administered.
- c) Expenditures for the operation of the Public Trustee are paid from the Consolidated Revenue Fund of the Government of the Northwest Territories, and, except for \$25,622 paid to the Consolidated Revenue Fund towards the cost of administration and court fees, are not reflected in these financial statements.

NOTE 2 Estate and Trust Fund

The balance of the Estate and Trust Fund reflects all known assets and liabilities of the estates administered by the Public Trustee. Any assets or liabilities of the estates which have not been disclosed to the Public Trustee have not been presented on the financial statements. In those circumstances, material differences may exist with regard to the trust assets and liabilities.

NOTE 3 Private Investments

Private investments consist of:

Term deposits, investment certificates, treasury bills, Canada Savings Bonds, at cost.	\$ 2,091,938
Land, buildings and improvements at taxroll assessment value	285,463
Other assets, at nominal value of \$1 for each applicable estate.	17
	<u><u>\$ 2,377,418</u></u>

NOTE 4 Estate and Trust Fund Composition

Common fund	\$ 591,609
Private investments	2,377,418
	<u><u>\$ 2,969,027</u></u>

NOTE 5 Tax Refunds

During 1984-85, the Public Trustee filed amended tax returns for a refund related to Supplementary Death Benefits incorrectly included in taxable income. As of March 31, 1985, the claim had not been settled. In the event that the amount cannot be collected from Revenue Canada, The Public Trustee may be liable for compensating the affected estates, for \$18,600 plus accrued interest.

PUBLIC TRUSTEE FOR THE NORTHWEST TERRITORIES

**Schedule of Changes in Estate and Trust
Fund Liability**
for the year ended March 31, 1985

	<u>1985</u>	<u>1984</u>
Estate and trust funds provided:		
New estate and trust assets	\$ 557,480	\$ 757,265
Interest earned on estate and trust assets	<u>254,755</u>	<u>191,084</u>
	<u>812,235</u>	<u>948,349</u>
Estate and trust funds applied:		
Payments to beneficiaries	663,894	595,910
Administration fees	23,213	24,015
Court fees	2,409	2,230
Miscellaneous	<u>82</u>	<u>—</u>
	<u>689,598</u>	<u>622,155</u>
Increase in estate and trust fund liability	122,637	326,194
Estate and trust fund liability, beginning of year	<u>2,846,390</u>	<u>2,520,196</u>
Estate and trust fund liability, end of year	<u>\$ 2,969,027</u>	<u>\$ 2,846,390</u>

**ECONOMIC DEVELOPMENT AND TOURISM
BUSINESS LOANS AND GUARANTEES FUND
for the year ended March 31st, 1985**

GOVERNMENT OF THE NORTHWEST TERRITORIES

Business Loans and Guarantees Fund
for the year ended March 31, 1985

STATEMENT OF OPERATIONS

	1985	1984
	(thousands of dollars)	
Loans receivable, April 1, 1984	\$ 6,527	\$ 5,455
Add: Loans granted during the year	2,203	2,809
	8,730	8,264
Less: Principal amount of loans repaid	2,594	1,430
Principal amount of loans written-off	—	276
Adjustments	—	31
Loans receivable, March 31, 1985	6,136	6,527
Less: Provision for doubtful accounts	1,610	1,610
Net loans receivable, March 31, 1985	<u>\$ 4,526</u>	<u>\$ 4,917</u>

EFFECT OF BUSINESS LOANS FUND ON G.N.W.T. OPERATIONS

Interest earned and credited to the General Fund	\$ 775	\$ 1,341
Less: Principal amount of loans written-off	—	276
Accrued interest written-off	—	114
Provision for doubtful accounts	—	1,610
Operating gain for the year	<u>\$ 775</u>	<u>\$ 659</u>

Note: No costs have been included for administration of the Business Loans Fund.

DEPARTMENT OF EDUCATION
STUDENTS LOAN FUND
for the year ended March 31st, 1985

GOVERNMENT OF THE NORTHWEST TERRITORIES

Students Loan Fund
for the year ended March 31, 1985

STATEMENT OF OPERATIONS

(thousands of dollars)

Loans receivable, April 1, 1984	\$ 1,864
Add: Loans granted during the year	<u>1,564</u>
	3,428
Less: Principal amount of loans repaid	45
Principal amount of loans written-off	<u>5</u>
Loans receivable, March 31, 1985	3,378
Less: Estimated provision for doubtful accounts and remission orders	<u>1,887</u>
Net loans receivable, March 31, 1985	<u><u>\$ 1,491</u></u>

EFFECT OF STUDENTS LOAN FUND ON G.N.W.T. OPERATIONS

Interest earned and credited to the General Fund	\$ 3
Estimated provision for doubtful accounts and remission orders	<u>812</u>
Operating loss for the year	<u><u>\$ 809</u></u>

Note: No costs have been included for the administration of the Students Loan Fund.

DEPARTMENT OF GOVERNMENT SERVICES
PETROLEUM PRODUCTS REVOLVING FUND
for the year ended March 31st, 1985

GOVERNMENT OF THE NORTHWEST TERRITORIES

Petroleum Products Revolving Fund
Statement of Operations
for the year ended March 31, 1985

	1985	1984
Gross Sales	\$ 36,043,442	\$ 33,161,685
Less Taxes: Federal Sales Tax	444,805	438,309
N.W.T. Tax	887,894	784,838
Net Sales	<u>34,710,743</u>	<u>31,938,538</u>
Cost of Goods Sold:		
Opening Inventory	17,087,254	13,533,126
Purchases	<u>27,582,920</u>	<u>28,766,703</u>
	44,670,174	42,299,829
Less: Ending Inventory	<u>17,829,509</u>	<u>17,087,254</u>
	26,840,665	25,212,575
Adjustment (note 3)	—	207,127
Cost of prepaid sales (note 2)		
Cambridge Bay	953,370	1,028,239
Sanikiluaq	<u>541,659</u>	<u>406,971</u>
Cost of Goods Sold:	<u>28,335,694</u>	<u>26,854,912</u>
Gross Margin	<u>6,375,049</u>	<u>5,083,626</u>
Operating Expenses:		
Commissions	2,202,152	2,082,154
Salaries and Wages	1,492,169	1,391,545
Computer Charges	277,982	347,853
Travel and Transportation	315,806	303,208
Contract Services	60,802	259,986
Material and Supplies	176,215	238,215
Purchase Services	82,134	70,143
Fees and Payments	10,130	30,306
Utilities	23,119	23,442
Bad Debt Expenses	—	26,022
Other Expenditures	<u>134,749</u>	<u>77,757</u>
	4,775,258	4,850,631
Net Income from Operations	<u>1,599,791</u>	<u>232,995</u>
Less Corrections to Prior Periods	394,338	—
Add Extraordinary Item (note 4)	213,851	246,488
Net Income for the Year	<u><u>\$ 1,419,304</u></u>	<u><u>\$ 479,483</u></u>

GOVERNMENT OF THE NORTHWEST TERRITORIES

Petroleum Products Revolving Fund
Balance Sheet
as at March 31, 1985

ASSETS

	<u>1985</u>	<u>1984</u>
Accounts Receivable	\$ 10,117,459	\$ 8,840,046
Less: Allowance for Doubtful Accounts	<u>2,250,000</u>	<u>2,483,177</u>
	7,867,459	6,356,869
Travel Advance	331	1,079
Prepaid Expenses	134,159	—
Inventory	<u>17,829,509</u>	<u>17,087,254</u>
	<u>\$ 25,831,458</u>	<u>\$ 23,445,202</u>

LIABILITIES AND EQUITY

Sundry Payable	\$ 16,062	\$ —
Taxes Payable	77,347	132,138
Commissions Payable	339,468	418,769
Employee Leave & Termination Benefits	137,588	—
G.N.W.T. Equity	<u>25,260,993</u>	<u>22,894,295</u>
	<u>\$ 25,831,458</u>	<u>\$ 23,445,202</u>

PETROLEUM PRODUCTS REVOLVING FUND

Notes to Financial Statements
for the year ended March 31, 1985

NOTE 1 The Petroleum Products Revolving Fund was first authorized at \$5,500,000 on January 19, 1973 by the 48th Session of the Legislative Assembly. During the first session of the 10th Assembly the authorized limit of the fund was set at \$35,000,000.

The fund provides working capital to finance the inventory, accounts receivable and operating expenses required for the distribution of petroleum products. Operating expenses are recovered through the price structure.

General accounting practices used by the Territorial Government apply.

NOTE 2 In the communities of Cambridge Bay and Sanikiluaq the Government prepays 90% of their estimated fuel requirements for the year. The price for fuel to the Government is discounted for this prepayment. The prepaid balance is being reduced as delivery of fuel occurs.

NOTE 3 Adjustments to cost of goods sold are made to compensate for variances between landed cost of product and weighted average cost, contractor allowances for losses due to temperature and minor spillages.

NOTE 4 The extraordinary item is comprised of:

(a) An adjustment to bring the Allowance for Doubtful Accounts to current projections.	\$ 586,648
(b) An accrual for Employee Termination, Removal and Leave Liability	(137,588)
(c) An allocation of net income to G.N.W.T. user departments based on pro-rated sales	(235,209)
	<u>\$ 213,851</u>

NOTE 5 Certain of the prior year's figures have been restated to conform to the current year's presentation.

OTHER REVOLVING FUND INVENTORIES
for the year ended March 31st, 1985

GOVERNMENT OF THE NORTHWEST TERRITORIES

Schedule of Other Revolving Fund Inventories
for the year ended March 31, 1985

	Balance April 1, 1984	Net Receipts	Net Issues	Board of Survey Write-off	Other (Write-off) Write-up	Balance March 31, 1985
Public Stores						
Yellowknife	\$ 164,544	\$ 760,493	\$ 676,030	\$ —	\$ 5,017	\$ 254,024
Fort Smith	83,982	87,920	98,523	(18,569)	(343)	54,467
Inuvik	91,540	38,988	88,872	—	—	41,656
Frobisher Bay	196,028	224,634	187,054	(7,511)	—	226,097
Rankin Inlet	120,705	197,576	143,436	—	(11,721)	163,124
Cambridge Bay	70,246	108,693	85,456	—	(939)	92,544
	<u>727,045</u>	<u>1,418,304</u>	<u>1,279,371</u>	<u>(26,080)</u>	<u>(7,986)</u>	<u>831,912</u>
Arts and Crafts						
Delta Fur	446,170	—	—	—	—	446,170
	<u>446,170</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>446,170</u>
Total Government	\$ 1,173,215	\$ 1,418,304	\$ 1,279,371	\$ (26,080)	\$ (7,986)	\$ 1,278,082